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United Nations

Fund of the United Nations Environment Programme

Financial report and audited financial statements

for the biennium ended 31 December 1999 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-fifth session
Supplement No. 5F (A/55/5/Add.6)

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Report of the Board of Auditors

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Letters of transmittal

31 March 2000

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to transmit the financial report and accounts of the United Nations Environment Programme, including associated trust funds and other related accounts for the biennium ended 31 December 1999, which I hereby approve.

Copies of this financial report and accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Klaus **Topfer**
Executive Director
United Nations Environment Programme

The Chairman of the Board of Auditors
United Nations
New York

30 June 2000

Sir,

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium 1998-1999 ended 31 December 1999, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly of the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 1999

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme (UNEP), including associated trust funds and of the related accounts for the biennium ended 31 December 1999. The accounts consist of 12 statements supported by 8 schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 2000.

2. As prescribed by financial regulation 2.1, the financial period of the organization consists of two consecutive calendar years, the first one being an even year. The interim accounts for the first year of the biennium 1998-1999 were made available to the Governing Council at its twentieth session. The Board of Auditors conducted an interim audit on these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situation that should be brought to the attention of Member States.

3. Comparative figures for the biennium 1996-1997, as appropriate, have been reflected in the financial statements. The length of the financial report has been kept to the minimum in accordance with United Nations guidelines.

4. The financial statements and schedules, as well as the notes thereon, are an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 20/22 of 4 February 1999, approved a revised appropriation of Fund resources in 1998-1999 of $25.83 million for the management and administrative support costs budget, $75 million for Fund programme activities and $5 million for Fund programme reserve activities.

6. Total appropriations, allocations/allotments and expenditures for the biennium 1998-1999 were as follows (in United States dollars):

	Appropriations	*Allocations/ allotments issued*	*Expenditures*	*Unexpended appropriations*	*Unexpended allocations/ allotments*
Fund programme activities	75 000 000	69 649 833	64 820 138	10 179 862	4 829 695
Fund programme reserve activities	5 000 000	5 000 000	3 099 457	1 900 543	1 900 543
Management and administrative support costs	25 833 200	24 827 722	22 352 366	3 480 834	2 475 356
Total	**105 833 200**	**99 477 555**	**90 271 961**	**15 561 239**	**9 205 594**

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the operations of the Fund of the United Nations Environment Programme (UNEP) at the headquarters of UNEP at Nairobi. The Board has also validated the financial statements of the Fund of UNEP for the period from 1 January 1998 to 31 December 1999.

The Board's main findings are as follows:

(a) UNEP did not fully comply with United Nations accounting standards insofar as it disclosed accounts receivable and accounts payable in net instead of gross terms. This led to an understatement of accounts receivable and accounts payable in the amount of $688,829 and $1,106,112, respectively;

(b) Expenditures in respect of 13 projects exceeded the approved commitments in the total amount of $3,033,142;

(c) UNEP did not provide the United Nations Office at Nairobi with information needed to maintain a central roster of consultants, which should be the basis of the selection of consultants;

(d) Of the 557 projects implemented by UNEP, 247, with a total project cost of $296 million (46 per cent) were inactive, 84 of which had been inactive prior to 1995. The Board was disappointed to note that there had been no improvement in the closure of inactive projects despite its recommendation in its reports in the bienniums 1990-1991, 1994-1995 and 1996-1997;

(e) Terms of reference for the engagement of consultants did not include performance indicators, such as timeliness, by which to assess or evaluate results.

The Board made recommendations for strict adherence to the United Nations accounting standards, enhancement of the existing accounting system, strengthening of the monitoring and reporting system used for projects and improvement in the procedure for hiring consultants.

A list of the Board's recommendations is included in paragraph 12 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the Fund of the United Nations Environment Programme (UNEP) for the period from 1 January 1998 to 31 December 1999, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article XII of the Financial Regulations of the United Nations and the annex thereto, and with the auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 1998 to 31 December 1999 had been incurred for the purposes approved by the General Assembly; whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNEP presented fairly the financial position as at 31 December 1999. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at UNEP headquarters at Nairobi, the Regional Office at Geneva and the subregional office in Mexico City.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The reviews included the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP.

5. The functions relating to human resources management and other staff-related services, finance operations, general support services, including contracts and procurement, and information facilities were transferred to the United Nations Office at Nairobi with effect from 1 January 1996.

6. The Board continued its practice of reporting the results of specific audits to the Administration of UNEP through management letters containing detailed observations and recommendations. The practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

7. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has highlighted separately below the recommendation that has not been fully implemented by the Administration. The Board noted that there had only been one recommendation outstanding prior to the biennium 1996-1997. The Board had recommended in bienniums 1990-1991 and 1994-1995 that UNEP ensure timely closure of completed projects. The Board further comments on that matter in the present report.

8. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the biennium ending 31

December 1997. Details of the action taken and the comments of the Board are set out in the annex to the present report.

9. The General Assembly, in its resolution 52/212 B of 31 March 1998, accepted the recommendations of the Board of Auditors for improving implementation of its recommendations approved by the Assembly subject to the provisions contained in the resolution. The Board's proposals, which were transmitted to the General Assembly in a note by the Secretary-General (A/52/753, annex), included the following main elements:

(a) The need for specification of timetables for the implementation of recommendations;

(b) The disclosure of office holders to be held accountable;

(c) The establishment of an effective mechanism to strengthen oversight with regard to the implementation of audit recommendations. Such a mechanism could be in the form of either a special committee comprising senior officials or a focal point for audit and oversight matters.

The Board noted that UNEP had generally complied with those requirements.

10. A summary of main recommendations is contained in paragraph 12. The detailed findings of the audit are reported in paragraphs 13 to 39.

11. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the report were communicated to the Administration, which has confirmed the facts on which the Board's observations and conclusions were based and provided explanations and answers to its queries. The report covers the audit of both financial and management issues.

Recommendations

12. **The Board recommends that the Administration:**

(a) Disclose the accounts receivable and accounts payable in gross terms, rather than in net terms (para. 15);

(b) Ensure that project expenditures are maintained within approved commitments (para. 20);

(c) Review all inactive projects and take steps to obtain the required documents to make possible the timely closure of all completed projects. Further UNEP should determine causes of the factors that prevented the timely closure of projects (para. 25);

(d) Provide the United Nations Office at Nairobi with the information needed to maintain a central roster of consultants which should be used as the basis for their selection (para. 28);

(e) Ensure that the terms of reference of consultants include performance indicators by which to assess or evaluate results (para. 32).

B. Financial issues

1. Financial statements

United Nations accounting standards

13. The Board assessed the extent to which the financial statements of UNEP for the biennium 1998-1999 conform with the United Nations accounting standards. The review indicated that the presentation of the financial statements was generally consistent with the standards, except for the netting off of accounts receivables and accounts payable, as discussed below.

Disclosure of accounts receivable and accounts payable

14. UNEP financial statements (statements II, III, V and VII) disclosed accounts receivable of $10,998,878 after netting off negative balances totalling $688,829. Similarly, the financial statements showed accounts payable of $4,209,005, after netting off negative balances totalling $1,106,112. This treatment was contrary to United Nations accounting standards, which require that significant items should not be offset against other items without separate identification.

15. **The Board recommends that the Administration disclose the accounts receivable and accounts payable in gross terms, rather than in net terms in accordance with United Nations accounting standards.**

2. Write-off of losses of cash, accounts receivable and property

16. For the biennium ended 31 December 1999, and on the basis of the Administration's decision that the approval of write-off is within the authority of the Executive Director, the Executive Director of UNEP, pursuant to the provisions of General Assembly resolution 2997 (XXVII) of 15 December 1972, approved the write-off of accounts receivable amounting to $2,805,334, of which $2,721,696 was for the Environment Fund.

3. Ex gratia payments

17. The Administration informed the Board that no ex gratia payments had been made during the biennium 1998-1999.

C. Management issues

1. Programme management

Excess of expenditures over approved commitments

18. Expenditures for a particular project shall be limited only to the cost stated in the project document unless a revision was approved increasing the project cost. Comparison of approved commitments against actual expenditures revealed that the expenditures for 13 projects exceeded the approved commitments in the total amount of $3,033,142. Of the 13 projects, 9 had been implemented by other agencies and 4 by UNEP, with excess expenditures ranging from 2 to 31 per cent and from 38 to 1,200 per cent, respectively.

19. The Administration informed the Board that the excess of expenditures had been due to errors in recording obligation documents, and partly to project revisions not having being made in 1999. While the review and monitoring of expenditures was strictly carried out, a few cases of over-expenditures were occasionally allowed in order to expedite the implementation of specific activities for which funds had been allocated but were not reflected in a revised project budget.

20. **The Board recommends that the Administration take action to ensure that project expenditures are maintained within approved commitments.**

Inactive projects

21. The Board reviewed the activity levels of projects and noted that, of the 557 projects, 247 with total project costs of $296 million (46 per cent) were inactive. Of the inactive projects, 189 were implemented by other agencies and 58 were implemented by UNEP. Particularly noticeable were the levels of inactive projects in the environment fund where there was some 76 per cent inactive projects with total project costs of $105 million. The ageing analysis (table 1) of inactive projects disclosed that, of the 247 inactive projects, 84 had been inactive prior to 1995, 81 between 1996 and1997 and 82 between 1997 and 1998.

Table 1
Details of inactive projects

			Year last revised		
Funds	*Total*	*Value ($)*	*Pre-1995*	*1996-1997*	*1997-1998*
Environment	148	104.98	51	51	46
Trust	39	12.14	16	9	14
Counterpart	2	1.79	1		1
Combination of any of the above	58	177.12	16	21	21
Grand total	**247**	**296.03**	**84**	**81**	**82**

22. The Board noted that the large number of inactive projects was owing to one or more of the following procedural factors: evaluation of fact sheets not done in 155 cases; non-expendable property accounts not transmitted in 58 cases; terminal reports not received in 54 cases; final reports not received in 23 cases; quarterly expenditure statements not received in 14 cases; half-yearly reports not received in 16 cases; and final statement of accounts and audited reports not received in 52 cases.

23. UNEP informed the Board that most inactive projects were from the Environment Fund because during the initial years, that had been the main source of funding, and it was only later that the trust fund and counterpart contribution mechanism of funding had grown in significance. Furthermore, as a result of the changing UNEP priorities of global environmental needs, assignment of staff was a contributing factor to the difficulties encountered in getting the required substantial reports. However, a review was being carried out of all organizations implementing UNEP projects, with a view to identifying those organizations that failed to submit

the required reports, so that cash advances for ongoing projects were withheld until reports are submitted.

24. The Board was disappointed to note that there had been no improvement in this area despite the previous recommendations in its report for the bienniums 1990-1991, 1994-1995 and again in 1996-1997.

25. **The Board recommends that UNEP review all inactive projects and take steps to obtain the required documents to make possible the timely closure of all completed projects. In this regard, UNEP should determine the causes of the factors which have prevented the timely closure of projects.**

2. Human resources management

Roster of consultants

26. Under the comprehensive guidelines on the engagement and use of consultants (A/53/385, annex), a central roster shall be maintained to facilitate the identification of suitable candidates for consultants.

27. The Board noted that, owing to the absence of a roster, UNEP selected consultants on the recommendation of requesting departments which generally submitted the names of three candidates. The Administration informed the Board that the United Nations Office at Nairobi is unable to establish and maintain a roster for consultants, owing to lack of resources.

28. **The Board recommends that UNEP should provide the United Nations Office at Nairobi with information needed to maintain a central roster of consultants which should be used as the basis for their selection.**

Selection of consultants

29. The Board reviewed 65 special service agreements and was pleased to note that in 61 cases (94 per cent) the candidates had been selected on a competitive basis. That was an improvement over the position reported by the Board on its report for the biennium 1994-1995, where the Board had expressed its concern that a number of candidates had not been considered.

Terms of reference of consultants

30. According to the established guidelines, heads of departments and offices should ensure that detailed terms of reference are prepared well in advance of the engagement of the consultant, and submitted in a timely manner to the executive or administrative office for processing. Such terms of reference should describe the work to be performed, the objective and target, the measurable outputs, the realistic delivery dates and performance indicators, such as timeliness, for the evaluation of results.

31. The Board noted that terms of reference prepared by UNEP for the work assignment of consultants did not include performance indicators, such as timeliness, for the evaluation of results, as required under existing procedures.

32. **The Board recommends that UNEP ensure that terms of reference of consultants include performance indicators by which to assess or evaluate results.**

33. The Administration informed the Board that a new administrative instruction on consultants and individual contractors would be implemented.

3. Cases of fraud and presumptive fraud

34. The Administration informed the Board that two cases of fraud or presumptive fraud had been reported during the biennium 1998-1999, as follows:

UNEP trust funds misdirected contributions

35. UNEP maintained a United States dollar account in one bank in New York (Account No. 001.1.507001) for receipt of contributions for all trust funds (except the Montreal Protocol). However, instead, the bank credited the proceeds from 13 contributions, totalling $701,999 to Account No. 001.507001, the account of a private individual. The case was detected when a donor requested confirmation of the receipt of funds, which eventually led to the discovery that the funds had been deposited into the wrong bank account.

36. An investigation by the Office of Internal Oversight Services concluded that all instructions from the United Nations Office at Nairobi, which handles transactions on behalf of UNEP, had quoted the correct bank account number and that the Office had followed proper procedures. However, the investigation had not been able to determine how the amount of $701,999 had been misdirected to the account of a private individual instead of to UNEP.

37. The bank has returned the full amount of $701,999 to UNEP. To avoid a recurrence of this error, a new bank account has been opened for UNEP trust funds.

Fraudulent encashment of four cheques totalling $5,171.63

38. In January 1998, the United Nations Office at Nairobi discovered that four cheques with a total equivalent value of $5,171.63 drawn against the UNEP local currency bank accounts in Nairobi had been fraudulently encashed the previous month. An internal investigation concluded that the fraud was perpetrated by a staff member of the United Nations Office at Nairobi undertaking the bank reconciliations. The staff member had been summarily dismissed and no amount had been recovered to date.

39. The Board noted that the United Nations Office at Nairobi had changed the procedures for handling blank voided checks and for issuance of replacement checks.

D. Acknowledgement

40. The Board wishes to express its appreciation for the cooperation and assistance extended to the Auditors by the Executive Director, his officers and members of their staff.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of the United Kingdom
of Great Britain and Northern Ireland

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 June 2000

Annex

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ending 31 December 1997[1]

Recommendation 12 (a)

1. UNEP should obtain reports on the value of non-expendable property purchased by all implementing agencies out of UNEP funds and disclose the value in the notes to the financial statements.

Measures taken by the Administration

2. The value of the non-expendable property was disclosed in the 1998-1999 accounts.

Comments of the Board

3. The recommendation has been implemented.

Recommendation 12 (b)

4. UNEP should review all the unpaid pledges under the different funds and make appropriate provision in the accounts where the collection of the income is considered doubtful.

Measures taken by the Administration

5. The Budget and Funds Management Service of the United Nations Office at Nairobi continuously reviews unpaid pledges for all funds. In respect of the Montreal Protocol, contribution tables are maintained separately for each year since the inception of the Fund (1991), thus providing detailed information in respect of the age of unpaid pledges. Age analysis information for other UNEP trust funds is being developed. Writing off pledges, as well as considering pledges of some Governments to be doubtful and making corresponding provisions in the accounts, is the prerogative of meetings of parties contributing jointly to those funds. However, in the management of allocations and commitments of all trust funds, it is the policy and practice of UNEP and the United Nations Office at Nairobi to take into consideration cash balances only, supplemented very exceptionally by some amount in pledges considered to be fully reliable.

Comments of the Board

6. The Board considers that, where appropriate, UNEP should make provisions for doubtful pledges and that where pledges are uncollectible, proper write-off should be approved by appropriate authorities.

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[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5F* (A/53/5/Add.6), chap. II.

Recommendation 12 (c)

7. UNEP should continue efforts to ensure that executing agencies that are required to provide audit certificates in respect of moneys released from the Environment Fund do so soon after the end of the financial period.

Measures taken by the Administration

8. The UNEP Manual on Project Formulation, Approval, Monitoring and Evaluation sets out the conditions relating to the submission of audit certificates. UNEP has put in place all the necessary measures to ensure timely submission of audited expenditure statements. Specifically, UNEP will withhold future cash advances to those organizations which have not provided audit certificates and will not enter into new contractual arrangements with supporting organizations that have not provided necessary audit documents.

Comments of the Board

9. The Board noted the measures taken and will monitor implementation.

Recommendation 12 (d)

10. UNEP should establish a system of periodic review of accounts receivable to recover and/or adjust the items.

Measures taken by the Administration

11. A major exercise was conducted to review all outstanding receivables. As a result, write-offs and provisions totalling $3.3 million were approved and are included in the financial statements for the biennium 1998-1999. Enhancements to the computerized accounting system for improved monitoring and control of outstanding receivables is planned for 2000.

Comments of the Board

12. The Board comments further on this matter in the present report.

Recommendation 12 (e)

13. UNEP should reconcile all long outstanding inter-office vouchers as early as possible and adhere to the system of monthly reconciliation of inter-office vouchers in consultation with United Nations Headquarters.

Measures taken by the Administration

14. Reconciliation of inter-office vouchers account is undertaken by the Office of Programme Planning, Budget and Accounts at Headquarters.

Comments of the Board

15. The Board emphasizes the need to maintain liaison with the Office of Programme Planning, Budget and Accounts in the implementation of this recommendation.

Recommendation 12 (f)

16. As a matter of urgency, UNEP should review the cost-effectiveness and viability of the Mercure project, including the compatibility of the Mercure satellite communications system with the United Nations communications system.

Measures taken by the Administration

17. The conclusions of an independent and external cost-benefit analysis of the UNEPnet/Mercure System, based on preliminary experience gained during the first five months of operation, were reported by the Executive Director to the UNEP Governing Council at its twentieth session. In decision 20/30, the Governing Council noted that Mercure does, in fact, provide cost-effective services and positive benefits to UNEP. In the same decision, the Governing Council requested the Executive Director to present a comprehensive cost-benefit analysis to it at its following session.

18. The Administration further informed the Board that the Mercure system had demonstrated full compatibility at the level of internet data services with the United Nations telecommunications network since the commencement of services. Compatibility with United Nations video-conferencing services had since also been reliably and repeatedly demonstrated. Integration of voice telephone services, including switch-to-switch integration and uniform dialling, was to be demonstrated once necessary negotiations with Kenyan telecommunications authorities were concluded. Those negotiations would be finalized once the current restructuring telecommunications by the Kenyan authorities was complete. A technical coordination meeting between UNEP and the Information Technology Services Division at United Nations Headquarters to coordinate voice services had been held in May 1999. UNEP was currently awaiting feedback from the Government of Kenya. Extension of data services to other United Nations agencies in Nairobi had already been implemented; and voice services would also be extended once operational.

Comments of the Board

19. The Board will follow these developments in future audits.

Recommendation 12 (g)

20. UNEP should improve its management and control over projects by ensuring that objectives and outputs are clearly specified, that terms of reference for consultants are specified, and that quarterly expenditures and half yearly progress reports are received promptly. The Administration should also take action to obtain all prescribed reports, so as to allow timely closure of completed projects.

Measures taken by the Administration

21. Project formulation has been streamlined with the approval in 1998 of the UNEP Manual on Project Formulation, Approval, Monitoring and Evaluation; measures to ensure timely submission of financial statements and progress reports were put in place (UNEP withholds cash advances to organizations which have not submitted required reports). Action has also been taken to solicit from executing agencies all outstanding project reports and to effect timely closure of projects.

Comments of the Board

22. The Board notes the measures taken and will monitor their implementation.

Recommendation 12 (h)

23. UNEP should review the project management report sheet and include the specific outputs in it, in addition to ensuring they are updated on an ongoing basis in order for them to serve as an effective project management instrument.

Measures taken by the Administration

24. The UNEP Manual on Project Formulation, Approval, Monitoring and Evaluation already provides tools (project progress report, terminal report and self-evaluation fact sheet) for collecting comprehensive information on the life of a project, so as to meet evaluation and reporting requirements, including specific outputs. Fund management officers are following up the project development through the "project management report sheet", on which all expected and received reports are listed. UNEP considers that these reports and the filing system will adequately meet the audit requirements and does not see the need to include specific outputs on the "project management report sheet".

Comments of the Board

25. The Board takes note of the action taken and will follow up its implementation in future audits.

Chapter III
Audit opinion

We have audited the accompanying financial statements, comprising statements I to VIII of the United Nations Environment Programme and the supporting notes for the period from 1 January 1998 to 31 December 1999. These financial statements are the responsibility of the Executive Director of the United Nations Environment Programme at Nairobi. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the Board of Auditors to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all respects, the financial position at 31 December 1999 and the results of operations and cash flows for the period then ended in accordance with the organization's stated accounting policies set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations Environment Programme, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations Environment Programme.

(Signed) Sir John **Bourn**
Comptroller and Auditor General of the United Kingdom
of Great Britain and Northern Ireland

(Signed) Osei Tutu **Prempeh**
Auditor-General of Ghana

(Signed) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 June 2000

Chapter IV
Certification of the financial statements

31 March 2000

I certify that the appended financial statements of the United Nations Environment Programme, numbered I to VIII, are correct.

(*Signed*) Klaus **Topfer**
Executive Director
United Nations Environment Programme

Chapter V

Financial statements for the biennium ended 31 December 1999

Statement I

ENVIRONMENT FUND

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

	1998-1999	1996-1997
Income		
Voluntary contributions (schedule 1.1)	96,304,232	89,983,854
Interest income	5,948,508	2,244,878
Miscellaneous income	3,154,402	5,574,406
Gain/(loss) on exchange	(548,680)	(331,907)
TOTAL INCOME	104,858,462	97,471,231
Expenditure		
Fund programme activities (schedule 1.2)	64,820,138	54,612,805
Fund programme reserve activities (schedule 1.2)	3,099,457	4,342,727
Management and administrative support costs (schedule 1.3)	22,352,366	29,496,521
TOTAL EXPENDITURE	90,271,961	88,452,053
Excess of income over expenditure	14,586,501	9,019,178
Prior period adjustments	(3,375,986)	(256,918)
NET EXCESS OF INCOME OVER EXPENDITURE	11,210,515	8,762,260
Savings on, or cancellation of, prior periods' obligations	779,221	1,321,770
Transfer to financial reserves	-	(3,411,528)
Fund balances beginning of period	12,281,329	5,608,827
FUND BALANCES END OF PERIOD	24,271,065	12,281,329
FINANCIAL RESERVES BEGINNING OF PERIOD	10,000,000	6,588,472
Transfer from statement of income and expenditure	-	3,411,528
FINANCIAL RESERVES END OF PERIOD	10,000,000	10,000,000

ENVIRONMENT FUND

Schedule 1.1

Status of contributions as at 31 December 1999

(United States dollars)

Countries	Unpaid pledges as at 1 Jan.1998	Adjustments to prior years' pledges	Pledges for 1998 and 1999	Pledges for future years	Collections during 1998-1999 for 1998-1999 and prior years	Collections for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Algeria	-	-	10,000	-	10,000	-	-	-
Andorra	-	-	6,000	-	6,000	-	-	-
Angola	6,000	-	5,975	-	11,975	-	-	-
Argentina	-	-	70,000	-	70,000	-	-	-
Australia	-	-	631,900	-	631,900	-	-	-
Austria	-	-	928,712	-	928,712	-	-	-
Bangladesh	86	-	5,100	2,550	5,100	-	86	2,550
Barbados	-	-	10,000	-	10,000	-	-	-
Belarus	-	-	2,000	-	2,000	-	-	-
Belgium	-	-	669,270	-	669,270	-	-	-
Benin	-	-	11,000	5,000	11,000	-	-	5,000
Bolivia	-	-	2,000	-	2,000	-	-	-
Botswana	-	-	14,000	4,727	14,000	4,727	-	-
Brazil	27,407	-	168,919	-	113,364	-	82,962	-
Brunei Darussalam	-	-	22,125	-	22,125	-	-	-
Burkina Faso	-	8,124	8,109	-	16,233	-	-	-
Burundi	4,000	-	-	-	-	-	4,000	-
Cameroon	-	-	6,000	-	-	-	6,000	-
Canada	-	-	1,491,531	-	1,491,531	-	-	-
Chile	-	-	10,000	-	10,000	-	-	-
China	-	-	360,000	-	268,640	-	91,360	-
Colombia	-	-	74,303	3,000	74,303	3,000	-	-
Cuba	-	-	6,000	-	6,000	-	-	-
Czech Republic	-	-	232,612	-	232,612	-	-	-
Democratic Republic of the Congo	-	-	6,000	-	-	-	6,000	-
Denmark	-	-	4,355,868	-	4,355,868	-	-	-
Egypt	8,902	(79)	-	-	8,823	-	-	-
Estonia	-	-	31,500	-	31,500	-	-	-

ENVIRONMENT FUND

Schedule 1.1 (continued)

Status of contributions as at 31 December 1999

(United States dollars)

	Unpaid pledges as at 1 Jan.1998	Adjustments to prior years' pledges	Pledges for 1998 and 1999	Pledges for future years	Collections during 1998-1999 for 1998-1999 and prior years	Collections for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Equatorial Guinea	-	-	6,000	-	-	-	6,000	-
Ethiopia	-	-	6,000	-	6,000	-	-	-
Finland	-	-	6,039,173	-	6,039,173	-	-	-
France	-	-	1,283,122	-	1,283,122	-	-	-
Gabon	6,000	(6,000)	-	-	-	-	-	-
Germany	-	-	10,556,737	-	10,556,737	-	-	-
Ghana	-	-	9,985	5,000	9,985	-	-	5,000
Greece	-	-	50,000	-	50,000	-	-	-
Guinea	-	-	3,000	-	3,000	-	-	-
Hungary	998	(998)	155,000	-	155,000	-	-	-
India	101,736	-	200,000	-	199,950	-	101,786	-
Indonesia	-	-	15,000	-	15,000	-	-	-
Iran (Islamic Republic of)	90,000	(60,000)	-	-	-	-	30,000	-
Ireland	-	-	268,803	-	268,803	-	-	-
Italy	289,855	(7,930)	977,002	-	1,258,927	-	-	-
Jamaica	-	-	5,771	-	-	-	5,771	-
Japan	-	-	15,773,876	-	15,773,876	-	-	-
Kenya	10,000	(10,000)	80,000	-	24,590	-	55,410	-
Kuwait	200,000	-	380,980	-	580,980	-	-	-
Lao People's Democratic Republic	2,000	-	4,000	-	6,000	-	-	-
Lebanon	5,000	-	-	-	-	-	5,000	-
Lesotho	-	-	2,500	-	2,500	-	-	-
Luxembourg	-	-	52,958	-	52,958	-	-	-
Madagascar	-	-	17,849	-	17,849	-	-	-
Malaysia	-	-	30,000	-	30,000	-	-	-
Maldives	-	-	1,500	-	1,500	-	-	-
Marshall Islands	-	-	1,516	-	1,516	-	-	-

ENVIRONMENT FUND

Status of contributions as at 31 December 1999

(United States dollars)

Schedule 1.1 (continued)

	Unpaid pledges as at 1 Jan.1998	Adjustments to prior years' pledges	Pledges for 1998 and 1999	Pledges for future years	Collections during 1998-1999 for 1998-1999 and prior years	Collections for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Mauritania	6.000	-	12.000	-	-	-	18.000	-
Mauritius	-	-	10.000	-	10.000	-	-	-
Mexico	8.475	(1)	170.000	5.030	178.474	5.030	-	-
Monaco	-	-	18.765	-	18.765	-	-	-
Mongolia	-	-	1.000	-	-	-	1.000	-
Morocco	-	-	10.000	-	10.000	-	-	-
Mozambique	-	-	20.000	-	-	-	20.000	-
Myanmar	2.000	-	-	-	2.000	-	-	-
Netherlands	-	-	4.089.840	-	4.089.840	-	-	-
New Zealand	-	-	187.392	-	187.392	-	-	-
Nigeria	50.572	39.829	150.000	-	240.401	-	-	-
Norway	-	-	3.906.969	-	3.906.969	-	-	-
Oman	10.000	-	20.000	-	30.000	-	-	-
Pakistan	50.000	5	-	-	50.005	-	-	-
Philippines	26.450	-	26.881	-	37.164	-	16.167	-
Poland	-	-	200.000	-	200.000	-	-	-
Portugal	-	-	140.000	-	140.000	-	-	-
Republic of Korea	-	-	310.000	-	310.000	-	-	-
Russian Federation	-	-	604.983	-	604.983	-	-	-
Saudi Arabia	53.333	(53.333)	-	-	-	-	-	-
Singapore	-	-	30.000	-	30.000	-	-	-
Slovakia	-	-	20.000	-	20.000	-	-	-
South Africa	-	-	22.000	-	22.000	-	-	-
Spain	-	-	1.310.780	-	1.310.780	-	-	-
Sri Lanka	-	-	10.000	-	-	-	10.000	-
Swaziland	-	-	12.000	-	12.000	-	-	-
Sweden	-	-	5.179.156	-	5.179.156	-	-	-
Switzerland	-	-	4.905.910	-	4.905.910	-	-	-
Thailand	-	-	25.655	-	25.655	-	-	-

ENVIRONMENT FUND

Schedule 1.1 (concluded)

Status of contributions as at 31 December 1999

(United States dollars)

	Unpaid pledges as at 1 Jan.1998	Adjustments to prior years' pledges	Pledges for 1998 and 1999	Pledges for future years	Collections during 1998-1999 for 1998-1999 and prior years	Collections for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trinidad and Tobago	10,000	-	20,000	-	10,161	-	19,839	-
Tunisia	-	-	36,000	-	36,000	-	-	-
Turkey	12,223	-	200,000	-	200,000	-	12,223	-
Uganda	-	-	4,000	4,100	4,000	4,100	-	-
United Kingdom	-	-	14,016,409	-	14,016,409	-	-	-
United States of America	1,000,000	(100,000)	15,520,000	-	16,420,000	-	-	-
Uruguay	-	20,000	10,000	-	30,000	-	-	-
Uzbekistan	-	-	493	-	493	-	-	-
Vanuatu	685	-	-	-	685	-	-	-
Viet Nam	-	-	6,000	-	6,000	-	-	-
Yemen	-	-	5,185	-	5,185	-	-	-
Zambia	6,000	-	-	-	6,000	-	-	-
Zimbabwe	18,200	-	18,200	-	36,400	-	-	-
Others[a]	-	-	14,919	-	14,919	-	-	-
Total	2,005,922	(170,383)	96,304,232	29,407	97,648,167	16,857	491,604	12,550

[a] Amount pledged and received from Visual Arts Foundation

ENVIRONMENT FUND

Schedule 1.2

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for the Fund Programme and Fund Programme Reserve Activities for the biennium ended 31 December 1999

(United States dollars)

			Expenditures Incurred During 1998/1999				
	Appropriations 1998-1999	Allocations issued in 1998-1999	Disbursements	Unliquidated Obligations	Total	Unexpended balance of appropriations	Unexpended balance of allocations
Fund Programme Activities							
Caring for freshwater, coastal, marine resources	11,550,000	10,100,000	7,192,945	1,619,600	8,812,545	2,737,455	1,287,455
Caring for biological resources	5,550,000	5,125,233	3,680,595	674,477	4,355,072	1,194,928	770,161
Caring for land resources	4,875,000	4,280,000	3,355,859	736,640	4,092,499	782,501	187,501
Caring for atmosphere	1,275,000	1,470,000	1,010,692	280,623	1,291,315	(16,315)	178,685
Sustainable production	6,150,000	5,620,000	4,955,014	646,465	5,601,479	548,521	18,521
Reduced env'tal impacts of energy utilization	1,425,000	1,230,000	625,529	133,522	759,051	665,949	470,949
Reduced impacts of toxic chemicals and wastes	6,150,000	5,302,000	4,782,596	618,914	5,401,510	748,490	(99,510)
Promotion of health through improved env'tal management	2,775,000	2,220,000	2,267,574	271,610	2,539,184	235,816	(319,184)
Managing the effects of environmental change	1,125,000	900,000	761,151	57,427	818,578	306,422	81,422
Trade and environment	1,275,000	1,340,000	914,811	242,927	1,157,738	117,262	182,262
Environmental economics	975,000	870,000	784,926	29,301	814,227	160,773	55,773
Environmental law	4,125,000	4,240,000	3,978,849	284,380	4,263,229	(138,229)	(23,229)
Support to regional cooperation	6,000,000	5,980,000	4,801,872	786,780	5,588,652	411,348	391,348
Environmental assessment,regional networks and UNEPNET	15,075,000	14,074,000	11,163,797	2,133,121	13,296,918	1,778,082	777,082
Policy, Governing Council and inter-agency affairs	6,675,000	6,898,600	5,514,287	513,854	6,028,141	646,859	870,459
Total Fund Programme Activities	75,000,000	69,649,833	55,790,497	9,029,641	64,820,138	10,179,862	4,829,695
Total Fund Programme Reserve Activities	5,000,000	5,000,000	2,518,190	581,267	3,099,457	1,900,543	1,900,543
Total	80,000,000	74,649,833	58,308,687	9,610,908	67,919,595	12,080,405	6,730,238

ENVIRONMENT FUND

Schedule 1.3

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for management and administrative support costs for the biennium ended 31 December 1999

(United States Dollars)

	Appropriations 1998-1999	Allotments issued 1998-1999	Expenditures incurred during 1998-1999			Unexpended balance of appropriations	Unexpended balance of allotments
			Disbursements	Unliquidated obligations	Total		
Established posts	14,539,800	14,089,400	11,672,803	702,668	12,375,471	2,164,329	1,713,929
Other staff costs	4,733,900	4,568,022	4,374,319	20,617	4,394,936	338,964	173,086
Consultants	310,000	310,000	112,080	196,061	308,141	1,859	1,859
Travel	1,557,000	1,557,400	1,267,529	185,732	1,453,261	103,739	104,139
Contractual services	455,400	447,900	294,624	150,274	444,898	10,502	3,002
General operating expenses	3,582,700	3,277,800	2,240,563	611,952	2,852,515	730,185	425,285
Supplies and materials	358,000	291,800	101,878	167,591	269,469	88,531	22,331
Acquisitions	296,400	285,400	117,155	136,520	253,675	42,725	31,725
TOTAL	25,833,200	24,827,722	20,180,951	2,171,415	22,352,366	3,480,834	2,475,356

Statement II

ENVIRONMENT FUND

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

(United States dollars)

Assets	1999	1997
Cash and term deposits		
Convertible currency (schedule 2.1)	65,430,332	31,715,091
Non-convertible currency (schedule2 2)	1,977,977	3,975,862
Accounts receivable		
Voluntary contributions receivable (schedule 1.1)	504,154	14,299,988
Inter-fund balances (note 5)	18,831,704	10,071,735
Other (note 6)	10,998,878	12,701,810
Less: Provision for doubtful debts (note 11)	(1,695,714)	-
Other assets		
Deferred charges (note 7)	1,200,460	592,746
Advances provided to implementing agencies	7,399,381	11,276,860
TOTAL ASSETS	104,647,172	84,634,092
Liabilities		
Deferred contributions (schedule 1.1)	29,407	12,318,666
Unliquidated obligations (schedule 1.2 and 1.3)	11,782,323	7,072,815
Accounts payable		
Inter-fund balances (note 8)	44,479,471	29,969,292
Other (note 9)	4,209,004	5,983,773
Other liabilities		
Advances provided by implementing agencies	9,875,902	7,008,217
TOTAL LIABILITIES	70,376,107	62,352,763
Reserves and fund balances		
Financial reserves	10,000,000	10,000,000
Cumulative surplus	24,271,065	12,281,329
TOTAL RESERVES AND FUND BALANCES	34,271,065	22,281,329
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	104,647,172	84,634,092

ENVIRONMENT FUND

Convertible cash, bank deposits and investments as at 31 December 1999

(United States dollars)

Environment Fund (statement II)	Per cent	Due date	Book value
Cash at banks			8,430,332
Bayerische Landesbank - Yankee CD	6.14000%	January 18, 2000	4,000,000
Banca Commerciale Italiana - IBF	6.03125%	January 28, 2000	5,000,000
Den Danske Bank, IBF	5.34375%	February 22, 2000	5,000,000
Rabobank Nederland - GCI	5.53125%	February 22, 2000	4,000,000
Royal Bank of Scotland PLC - IBF	5.41000%	March 24, 2000	7,000,000
Hypovereinsbank - GCI	5.58000%	March 24, 2000	3,000,000
Bayerische Landesbank - Yankee CD	5.83000%	April 21, 2000	4,000,000
Banca Commerciale Italiana - IBF	5.81250%	April 21, 2000	7,000,000
Allied Irish Bank - GCI	6.03125%	May 23, 2000	5,000,000
ANZ Banking Group Ltd - IBF	5.91000%	June 22, 2000	10,000,000
Allied Irish Bank - GCI	6.00000%	July 21, 2000	3,000,000
TOTAL			65,430,332

UNEP trust funds and other accounts (statements III, V.1, V.2, V.3, VI, VII.1)

Cash at banks			18,789,351
Banco Santander - IBF	6.30000%	January 18, 2000	5,000,000
Morgan Guaranty Trust Co - IBF	5.09375%	January 21, 2000	6,000,000
National Bank of Kuwait - IBF	5.30000%	February 21, 2000	9,000,000
Rabobank Nederland - GCI	5.53125%	February 22, 2000	8,000,000
Hypovereinsbank - GCI	5.58000%	March 24, 2000	4,000,000
ABN AMRO Bank - IBF	5.37000%	March 24, 2000	9,000,000
Royal Bank of Scotland PLC - IBF	5.78125%	April 21, 2000	3,000,000
Credit Communal De Belgique Grand	5.78125%	April 21, 2000	3,000,000
Morgan Guaranty Trust Co - IBF	5.84375%	April 21, 2000	3,000,000
Morgan Guaranty Trust Co - IBF	6.03125%	May 23, 2000	10,000,000
Rabobank Nederland - GCI	5.75000%	May 23, 2000	5,000,000
Banco Bilbao Vizcaya - IBF	5.92000%	June 22, 2000	5,000,000
Societe Generale - GCI	5.75000%	June 22, 2000	1,000,000
ANZ Banking Group Ltd - IBF	6.01000%	June 22, 2000	6,000,000
Banco Bilbao Vizcaya - IBF	6.00000%	July 21, 2000	9,000,000
Republic National Bank of NY - NY	5.81250%	August 23, 2000	4,000,000
		a/	108,789,351

Multilateral Fund Under the Montreal Protocol on Substances that Deplete the Ozone Layer (statement IV)

Cash at banks			15,205,145
Banco Santander - IBF	6.20000%	January 31, 2000	9,500,000
TOTAL			24,705,145

a/	UNEP General Trusts Funds (statement III)	57,144,803
	UNEP Technical Co-operation Trust Funds (statement V.1)	24,258,314
	UNEP Junior Professional Officers Programme Trust Funds (statement V.2)	3,815,313
	Trust Fund for financing the UNEP Sasakawa Environment prize (statement V.3)	1,516,435
	Special account for programme support costs (statement VI)	5,052,642
	Counterpart contributions account (statement VII.1)	17,001,844
	TOTAL	108,789,351

ENVIRONMENT FUND

Schedule 2.2

Non-convertible cash and bank deposits as at 31 December 1999

(United States dollars)

	Local currency	US dollar equivalent	
Environment Fund (Statement II)			
Russian roubles	6,686	1,972,278	a/
Bulgarian leva	91,995	49	
Romanian lei	100,889,107	5,650	
Total		1,977,977	
UNEP General Trust Funds			
Greek drachmas (statement VII.2)	7,224,812	22,162	
Jamaican dollars (statement VII.3)	15,373	380	
Total		22,542	

a/ Comprises US$27 held in roubles and US$1,972,251 held in United States dollar dominated bank account, which is convertible under certain prescribed conditions.

UNITED NATIONS ENVIRONMENT PROGRAMME ALL FUNDS SUMMARY
Statement of cash flows for the biennium ended 31 December 1999

Schedule 2.3

(United States dollars)

	Environment Fund	General Trust Funds	Multilateral Fund	Technical Cooperation Trusts Funds	Junior Professional Officers	UNEP Sasakawa Environment Prize	Special Account for Programme Support Costs	Counterpart contributions	NCC Counterpart Mediterranean	NCC Counterpart Caribbean	Revolving Fund (Information)	Total 1999	Total 1997
Cash flows from operating activities													
Net excess (shortfall) of income over expenditure	11,210,515	9,757,567	103,959,188	4,285,614	1,314,109	(2,438)	(997,423)	(1,086,215)	188,986	2,274	47,396	128,679,573	89,239,504
(increase) decrease in contributions receivable	13,795,834	469,913	15,739,949	(2,321,102)	150,000	-	-	206,042	-	15,088	-	28,055,724	(68,794,281)
(increase) decrease in other accounts receivable	1,702,932	349,305	(45,534)	11,295	59,534	947	611,842	106,324	21,184	(12,227)	(326)	2,805,276	(8,273,049)
Increase (decrease) in provision for doubtful debts	1,695,714	162,646	110,341	56,016	1,651	-	-	3,105	2,466	4,206	-	2,036,145	-
(increase) decrease in promissory notes	-	-	(56,642,416)	-	-	-	-	-	-	-	-	(56,642,416)	-
(increase) decrease in other assets	(607,714)	65,479	20,965	46,931	11,865	-	-	1,553	-	-	-	(460,921)	15,769,393
Increase (decrease) in contributions received in advance	(12,289,259)	376,820	(10,646,537)	-	-	-	-	-	-	-	-	(22,558,976)	14,626,160
Increase (decrease) in unliquidated obligations	4,709,508	1,334,752	2,550	2,114,390	(4,855)	(11,585)	807,676	426,570	14,578	-	(14,595)	9,378,989	(6,522,198)
Increase (decrease) in other accounts payable	(1,774,769)	741,389	131,684	19,437	(136,919)	(33,723)	(845,622)	(2,064,519)	9,746	(15,427)	122	(3,968,601)	2,454,229
Less: Interest income	(5,948,508)	(3,795,853)	(26,356,730)	(3,634,291)	(174,270)	(131,712)	(500,566)	(77,764)	-	(41)	-	(40,619,735)	(39,467,868)
NET CASH FROM OPERATING ACTIVITIES	12,494,253	9,462,018	26,273,460	578,290	1,221,115	(178,511)	(924,093)	(2,484,904)	236,960	(6,127)	32,597	46,705,058	(968,110)
Cash flows from investing and financing activities													
(increase) decrease in inter-fund balances receivable	(8,759,969)	271,852	2,042,497	2,794,526	(41,501)	-	22,605	-	(216,236)	(7,060)	14,799	(3,878,487)	4,397,542
Increase (decrease) in inter-fund balances payable	14,510,179	800,498	-	2,802,568	(473,725)	(13,610)	1,014,818	3,183,023	-	-	-	21,823,751	7,078,997
(increase) decrease in advances provided to implementing agencies	3,877,479	(1,310,538)	(32,756,408)	(4,008,058)	-	-	-	1,103,906	-	-	-	(33,093,619)	(34,311,805)
Increase (decrease) in advances provided by implementing agencies	2,867,685	70,699	-	600,682	-	-	-	-	-	-	-	3,539,066	(2,959,263)
Plus: Interest income	5,948,508	3,795,853	26,356,730	3,634,291	174,270	131,712	500,566	77,764	-	41	-	40,619,735	39,467,868
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	18,443,882	3,628,364	(4,357,181)	5,824,009	(340,956)	118,102	1,537,989	4,364,693	(216,236)	(7,019)	14,799	29,010,446	13,673,339
Cash flows from other sources													
Savings on, or cancellation of, prior periods' obligations	779,221	-	-	-	-	-	57,402	-	-	-	-	836,623	1,401,193
Transfer to other funds	-	-	-	-	-	-	-	-	-	-	(47,396)	(47,396)	(157,832)
NET CASH FROM OTHER SOURCES	779,221	-	-	-	-	-	57,402	-	-	-	(47,396)	789,227	1,243,361
Net increase (decrease) in cash and term deposits	31,717,356	13,090,382	21,916,279	6,402,299	880,159	(60,409)	671,298	1,879,789	20,724	(13,146)	-	76,504,731	13,948,590
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	35,690,953	44,054,421	2,788,866	17,856,015	2,935,154	1,576,844	4,381,344	15,122,055	1,438	13,526	-	124,420,616	110,887,172
CASH AND TERM DEPOSITS, END OF PERIOD	67,408,309	57,144,803	24,705,145	24,258,314	3,815,313	1,516,435	5,052,642	17,001,844	22,162	380	-	200,925,347	124,835,762

UNEP GI

Combined statement of income and expenditure and changes in

(Unit

	Mediter-ranean (1)	Kuwait Action Plan (2)	Cites (3)	East Asian Seas (4)	Caribbean (5)
Income					
Voluntary contributions (sch. 3.1)	9.367.939	-	8.285.624	425.440	1.490.163
Interest income	757.974	2.122	290.655	42.637	135.950
Miscellaneous income	3.377	-	40.142	1.104	3.879
Gain on exchange	13.206	-	-	-	1.684
TOTAL INCOME	10.142.496	2.122	8.616.421	469.181	1.631.676
Expenditure					
Staff and other personnel costs	4.820.505	-	4.873.534	183.915	1.027.358
Consultants	967.423	23.217	183.239	-	44.338
Volunteers	-	-	-	-	-
Travel	619.034	3.000	455.947	18.788	140.479
Contractual services	897.967	-	1.036.203	-	(7.392)
Fellowships	22.202	-	-	-	21.965
Meetings and conferences	1.017.162	58.782	690.725	11.575	479.816
Rentals	-	-	143.515	-	101.131
Operating expenses	319.113	-	142.720	21	75.242
Acquisitions	321.418	-	100.072	16.429	32.452
Reporting costs	113.283	-	111.242	1.563	104.731
Sundry	346.642	-	221.878	73	123.654
UNEP participation costs	-	-	-	-	(12)
Hospitality	11.632	-	6.261	1.383	(29)
Bank charges	63	-	1.866	2	363
Loss on exchange	-	-	512.021	-	-
Programme support costs (stat. VI)	1.229.329	11.050	1.035.494	30.387	278.685
TOTAL EXPENDITURE	10.685.773	96.049	9.514.717	264.136	2.422.781
Excess (shortfall) of income over expenditure	(543.277)	(93.927)	(898.296)	205.045	(791.105)
Prior period adjustments	(652.094)	(725)	(179.790)	(36.847)	(63.464)
NET EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE	(1.195.371)	(94.652)	(1.078.086)	168.198	(854.569)
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	6.721.034	96.867	5.120.498	1.217.515	3.529.764
RESERVES AND FUND BALANCES END OF PERIOD	5.525.663	2.215	4.042.412	1.385.713	2.675.195

Statement III

TRUST FUNDS

and fund balances for the biennium ended 31 December 1999

Dollars)

East African Regional Seas (7)	Environmental Training Network (8)	Montreal Protocol (9)	Vienna Convention (10)	Conservation of Migratory Species (11)	Basel Convention (12)	(implementation of Basel Convention (13)	Biodiversity Convention (Interim Secrtrt.) (14)
694.116	388.689	7.295.441	1.590.329	2.585.953	6.621.121	2.686.293	-
39.229	9.496	413.377	79.213	172.618	377.673	59.375	9.060
-	9.322	-	-	88.314	1.303	-	-
-	-	-	-	-	-	-	-
733.345	407.507	7.708.818	1.669.542	2.846.885	7.000.097	2.745.668	9.060
569.712	67.434	2.319.099	570.380	1.469.198	3.159.528	-	-
37.189	74.989	90.052	-	173.943	125.110	-	-
469	-	-	-	-	-	-	-
51.405	31.193	211.233	35.445	157.648	220.123	(1.515)	-
578.397	-	76.411	-	228.407	118.005	107.900	-
-	-	-	-	-	-	-	-
1.738	71.622	2.069.710	129.854	163.778	869.016	1.115.110	-
-	2.000	45.370	15.304	-	53.900	-	-
14.552	499	33.226	16.494	24.931	60.496	-	-
11.476	4.723	45.603	14.410	35.733	31.869	-	-
457	54.875	214.949	11.031	45.472	21.520	-	-
8.976	8.632	144.636	60.532	48.643	61.719	-	-
47.346	-	-	-	-	11.081	-	-
(204)	-	31.432	10.506	774	12.569	-	-
13	86	226	157	311	292	101	-
-	-	432	-	14.631	-	-	-
171.797	41.076	686.624	112.314	305.308	616.842	158.794	-
1.493.323	357.129	5.969.003	976.427	2.668.777	5.362.070	1.380.390	-
(759.978)	50.378	1.739.815	693.115	178.108	1.638.027	1.365.278	9.060
(47.600)	(21.773)	(32.883)	(9.313)	(30.711)	573.102	43.126	(1.408)
(807.578)	28.605	1.706.932	683.802	147.397	2.211.129	1.408.404	7.652
3.813.554	431.517	7.164.349	1.711.450	2.312.546	4.227.835	684.619	310.506
3.005.976	460.122	8.871.281	2.395.252	2.459.943	6.438.964	2.093.023	318.158

Combined statement of income and expenditure and changes in reserves

(United States

	Bio-diversity Convention (15)	North-West Pacific Region (16)	Prior Informed Consent Procedure (17)	Chemical Risk Reduction (18)	AMCEN (19)	Bio-diversity Support of Approved Activities (20)	Bio-diversity Participation of Parties (21)
Income							
Voluntary contributions (sch. 3.1)	12 888 221	630 000	1 191 340	-	44 494	1 970 675	2 560 999
Interest income	631 461	22 150	219 135	21 685	100 398	73 928	83 863
Miscellaneous income	-	-	1 465	-	-	-	-
Gain on exchange	-	-	-	-	-	-	-
TOTAL INCOME	13 519 682	652 150	1 411 940	21 685	144 892	2 044 603	2 644 862
Expenditure							
Staff and other personnel costs	7 187 867	-	599 358	-	-	818 391	-
Consultants	162 651	(3 584)	55 732	-	-	47 800	-
Volunteers	-	-	-	-	-	-	-
Travel	761 905	-	67 617	-	-	247 456	(8 808)
Contractual services	96 190	4 120	18 000	-	-	124 183	-
Fellowships	-	35 819	-	-	-	-	-
Meetings and conferences	(119 114)	41 831	349 985	-	-	183 008	2 582 083
Rentals	163 335	-	(259)	-	-	-	-
Operating expenses	107 832	-	19 725	-	-	-	-
Acquisitions	107 466	-	-	-	-	-	-
Reporting costs	76 439	-	81 468	-	-	-	-
Sundry	244 189	89	(102)	-	-	-	-
UNEP participation costs	-	(100)	-	-	-	-	-
Hospitality	29 589	502	19 542	-	-	-	-
Bank charges	4 083	4	-	-	-	60	235
Loss on exchange	35 676	-	-	-	-	-	-
Programme support costs (stat. VI)	1 146 385	10 228	157 439	-	-	184 709	334 526
TOTAL EXPENDITURE	10 004 493	88 909	1 368 505	-	-	1 605 607	2 908 036
Excess (shortfall) of income over expenditure	3 515 189	563 241	43 435	21 685	144 892	438 996	(263 174)
Prior period adjustments	(45 935)	(577)	(231 379)	(20 338)	(521)	(4 837)	(6 083)
NET EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE	3 469 254	562 664	(187 944)	1 347	144 371	434 159	(269 257)
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	8 365 528	491 769	1 936 229	25 882	848 072	409 645	810 592
RESERVES AND FUND BALANCES END OF PERIOD	11 834 782	1 054 433	1 748 285	27 229	992 443	843 804	541 335

TRUST FUNDS

Statement III (continued)

and fund balances for the biennium ended 31 December 1999

Dollars)

Int'l Action on Persistent Organic Pollutants (22)	UNEP High Level Committee (23)	Global Programme Marine Protection (24)	Implementation of Governing Council in North America (25)	Financial Services on Environment (26)	UNEP/ HABITAT Balkans Task Force (27)	Implementing National Biodiversity Strategies (28)	Lusaka Agreement Task Force (29)	Total 1998-1999	1996-1997
5 718 069	157 917	400 000	285 000	362 500	1 585 919	13 000	72 247	69 311 489	58 370 481
171 959	8 913	11 451	33 034	7 196	10 598	108	-	3 795 853	3 346 628
-	-	-	-	-	-	-	-	162 829	5 391 488
-	-	-	-	-	-	-	-	14 890	-
5 890 028	166 830	411 451	318 034	369 696	1 596 517	13 108	72 247	73 285 061	67 108 597
980 339	-	600	-	133 796	61 490			28 842 504	23 101 991
446 458	-	34 920	-	-	485 931	-	-	2 949 408	3 186 460
6	-	-	-	-	-	-	-	475	7 385
128 362	-	10 000	-	17 719	116 162	-	-	3 283 193	2 458 853
62 892	-	94 000	-	9 448	462 250	-	-	3 906 981	2 266 560
-	-	-	-	-	-	-	-	79 986	115 657
992 571	137 387	15 163	-	-	-	-	-	10 861 802	7 690 333
-	-	-	64 117	9 999	19 905	-	-	618 317	293 390
(2 101)	-	600	-	986	55 581	-	-	869 917	914 470
-	-	-	133 071	1 115	319	-	-	856 156	911 479
162 611	-	22 626	-	-	146 756	-	-	1 169 023	853 131
84 452	644	800	-	11 713	43 130	-	-	1 410 300	1 716 616
-	-	-	-	-	-	-	-	58 315	134 536
11 053	-	-	-	245	7 854	-	-	143 109	73 990
45	35	890	-	15	60	-	-	8 907	2 086
-	-	905	-	-	-	-	-	563 665	936 923
372 664	17 944	23 232	25 634	24 053	155 919	-	-	7 130 433	5 685 694
3 239 352	156 010	203 736	222 822	209 089	1 555 357	-	-	62 752 491	50 349 554
2 650 676	10 820	207 715	95 212	160 607	41 160	13 108	72 247	10 532 570	16 759 043
-	-	-	-	-	-	-	-	(775 003)	(532 946)
2 650 676	10 820	207 715	95 212	160 607	41 160	13 108	72 247	9 757 567	16 226 097
911 279	41 939	-	-	-	-	-	-	51 261 962	35 035 865
3 561 955	52 759	207 715	95 212	160 607	41 160	13 108	72 247	61 019 529	51 261 962

Combined statement of assets, liabilities, rese

(United St

	Mediter-ranean (1)	Kuwait Action Plan (2)	Cites (3)	East Asian Seas (4)	Caribbean (5)	West Ce Afr Re
Assets						
Cash and term deposits (sch 2.1)	3.644.795	(11.750)	8.185.762	1.116.929	1.781.419	96.7
Voluntary contributions receivable (sch. 3.1)	6.232.283	-	5.230.935	300.106	1.183.263	
Inter-fund balances receivable (note 8)	732.133	200	-	95.944	11.072	1.4
Other accounts receivable	242.042	-	92.586	31.746	274.378	3.2
Provision for doubtful debts (note 11)	(6.605)	-	(104.926)	-	(34.657)	
Other assets-Deferred charges (note 7)	5.679	-	37.825	-	10.494	
Operating funds provided to implementing agencies	486.307	22.541	-	26.528	19.907	
TOTAL ASSETS	11.336.634	10.991	13.442.182	1.571.253	3.245.876	101.5
Liabilities						
Contributions received in advance (sch 3.1)	4.839.687	-	4.410.192	171.600	-	
Unliquidated obligations	560.324	-	861.167	8.683	345.108	
Inter-fund balances payable (note 5)	-	-	3.563.467	-	-	
Other accounts payable	410.960	8.776	472.782	5.257	225.573	3.00
Other liabilities - advances by implementing agencies	-	-	92.162	-	-	
TOTAL LIABILITIES	5.810.971	8.776	9.399.770	185.540	570.681	3.00
Reserves and Fund balances						
Cumulative surplus	5.525.663	2.215	4.042.412	1.385.713	2.675.195	98.53
TOTAL RESERVES AND FUND BALANCES	5.525.663	2.215	4.042.412	1.385.713	2.675.195	98.53
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	11.336.634	10.991	13.442.182	1.571.253	3.245.876	101.53

(1) Trust Fund for the Protection of the Mediterranean Sea against Pollution
(2) Regional Trust Fund for the Protection and Development of Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates
(3) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora
(4) Regional Trust Fund for the Implemention of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas
(5) Regional Trust Fund for the Implemention of the Action Plan for the Caribbean Environment Programme
(6) Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central Africa
(7) Regional Seas Trust Fund for the East African Region
(8) Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean
(9) Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer
(10) Trust Fund for the Vienna Convention on the Protection of the Ozone Layer
(11) Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals
(12) Trust Fund for the Basel Convention On The Control Of Transboundary Movements Of Hazardous wastes and their Disposal
(13) Trust Fund To Assist Developing Countries And Other Countries In need Of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes And their Disposal
(14) Trust Fund for the Establishment of the Interim Secretariat for the Biological Diversity Convention

and fund balances as at 31 December 1999

Statement III (continued)

Dollars)

East African Regional Seas (7)	Environmental Training Network (8)	Montreal Protocol (9)	Vienna Convention (10)	Conservation of Migratory Species (11)	Basel Convention (12)	Implementation of Basel Convention (13)	Biodiversity Convention (Interim Secrtrt.) (14)
857.075	249.047	6.622.264	2.387.438	2.392.728	7.506.759	2.720.961	318.158
2.125.107	300.969	7.819.637	1.024.762	1.477.964	3.262.913	2.653	-
44.172	-	-	-	-	-	-	-
26.786	3.109	409.442	48.585	96.509	121.764	36.932	-
-	-	-	-	(4.939)	-	-	-
4.153	-	6.718	-	8.128	-	-	-
14.222	-	496.195	-	5.120	-	-	-
3.071.515	553.125	15.354.256	3.460.785	3.975.510	10.891.436	2.760.546	318.158
-	-	3.679.681	295.590	1.137.593	3.001.852	-	-
26.613	23.083	2.056.322	259.841	273.428	289.064	283.782	-
-	53.998	408.847	417.169	104.546	886.791	323.795	-
38.926	15.922	338.125	92.933	-	274.765	59.946	-
-	-	-	-	-	-	-	-
65.539	93.003	6.482.975	1.065.533	1.515.567	4.452.472	667.523	-
3.005.976	460.122	8.871.281	2.395.252	2.459.943	6.438.964	2.093.023	318.158
3.005.976	460.122	8.871.281	2.395.252	2.459.943	6.438.964	2.093.023	318.158
3.071.515	553.125	15.354.256	3.460.785	3.975.510	10.891.436	2.760.546	318.158

Combined statement of assets, liabiliti

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	Bio-diversity Convention (15)	North-West Pacific Region (16)	Prior Informed Consent Procedure (17)	Chemical Risk Reduction (18)	AMCEN (19)	Bio-diversity Support of Approved Activities (20)
Assets						
Cash and term deposits (sch 2.1)	9.625.870	725.730	1.389.158	11.694	987.638	882.454
Voluntary contributions receivable (sch. 3.1)	8.321.377	275.000	-	-	-	271.421
Inter-fund balances receivable (note 8)	225.831	-	-	-	-	-
Other accounts receivable	603.792	10.082	47.760	15.535	4.805	23.481
Provision for doubtful debts (note 11)	(11.519)					
Other assets-Deferred charges (note 7)	26.686	-	-	-	-	-
Operating funds provided to implementing agencies	239.401	57.001	538.000	-	-	-
TOTAL ASSETS	19.031.438	1.067.813	1.974.918	27.229	992.443	1.177.356
Liabilities						
Contributions received in advance (sch 3.1)	6.185.010	-	-	-	-	-
Unliquidated obligations	442.072	8.021	6.244	-	-	108.690
Inter-fund balances payable (note 5)	-	52	171.942	-	-	84.761
Other accounts payable	569.574	5.307	48.447	-	-	140.101
Other liabilities - advances by implementing agencies	-	-	-	-	-	-
TOTAL LIABILITIES	7.196.656	13.380	226.633	-	-	333.552
Reserves and Fund balances						
Cumulative surplus	11.834.782	1.054.433	1.748.285	27.229	992.443	843.804
TOTAL RESERVES AND FUND BALANCES	11.834.782	1.054.433	1.748.285	27.229	992.443	843.804
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	19.031.438	1.067.813	1.974.918	27.229	992.443	1.177.356

(15) Trust Fund for the Convention on Biological Diversity
(16) Trust Fund for the Protection, Management and Development of the Coastal and Marine Environment and the Resources of the Northwest Pacific Region
(17) Trust Fund in Support of the Preparation and Negotiation of an Internationally Binding Instrument for the application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade
(18) Trust Fund in Support of the Work of the Government-designated Group of Experts on Chemical Risk Reduction
(19) Trust Fund in Support of the African Ministerial Conference on the Environment
(20) Trust Fund for Additional Voluntary Contributions in Support of Approved Activities Under the Convention on Biological Diversity
(21) Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity
(22) Trust Fund in Support of the Preparation for and Negotiation of an International Legally Binding Instrument Action on Persistent Organic Pollutants and Related Information Exchange and Technical Assistance Activities
(23) Trust Fund in Support of the Work of the UNEP High Level Committee of Ministers and Officials
(24) Trust Fund for the Global Programme Marine Protection
(25) Trust Fund for the Implementation of Governing Council in North America
(26) Trust Fund for Financial Services on Environment
(27) Trust Fund in Support of the UNEP/HABITAT Balkans Task Force on Environment and Settlement
(28) Trust Fund for Implementing National Biodiversity Strategies and Action Plans
(29) Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora

and fund balances as at 31 December 1999

Statement III (concluded)

Dollars)

Int'l Action on Persistent Organic Pollutants (22)	UNEP High Level Committee (23)	Global Programme Marine Protection (24)	Implementation of Governing Council in North America (25)	Financial Services on Environment (26)	UNEP/ HABITAT Balkans Task Force (27)	Implementing National Biodiversity Strategies (28)	Lusaka Agreement Task Force (29)	Total 1999	1998
3 721 394	79 669	202 321	311 362	223 015	876 882	13 108	-	57 144 803	44 054 421
759 837	-	-	-	76 026	266 208	-	-	39 292 219	39 762 132
-	-	55 037	-	-	-	-	-	1 165 876	1 437 728
95 929	1 647	11 672	32 306	11 651	20 963	-	-	2 329 684	2 678 989
-	-	-	-	-	-	-	-	(162 646)	-
								99 683	165 162
-	-	-	-	-	-	-	-		
							72 247	2 137 579	827 041
-	-	-	-	-	-	-			
4 577 160	81 316	269 030	343 668	310 692	1 164 053	13 108	72 247	102 007 198	88 925 473
-	-	-	-	-	-	-	-	23 721 205	23 344 385
239 472	17 915	58 158	-	21 759	558 943	-	-	6 508 671	5 173 919
630 928	6 653	-	197 188	119 833	489 510	-	-	7 590 780	6 790 282
144 805	3 989	3 157	51 268	8 493	74 440	-	-	3 074 851	2 333 462
-	-	-	-	-	-	-	-	92 162	21 463
1 015 205	28 557	61 315	248 456	150 085	1 122 893	-	-	40 987 669	37 663 511
3 561 955	52 759	207 715	95 212	160 607	41 160	13 108	72 247	61 019 529	51 261 962
3 561 955	52 759	207 715	95 212	160 607	41 160	13 108	72 247	61 019 529	51 261 962
4 577 160	81 316	269 030	343 668	310 692	1 164 053	13 108	72 247	102 007 198	88 925 473

UNEP GENERAL TRUST FUNDS

Schedule 3.1

Combined status of contributions as at 31 December 1999

(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund for the Protection of the Mediterranean Sea Against Pollution									
Albania	-	-	6,577	3,387	-	201	-	6,376	3,387
Algeria	(29,639)	44,200	98,665	50,817	-	-	-	113,226	50,817
Bosnia and Herzegovina	51,620	-	28,191	14,520	-	-	-	79,811	14,520
Croatia	127,686	-	91,146	46,944	-	-	-	218,832	46,944
Cyprus	-	-	13,156	6,776	-	13,156	-	-	6,776
Egypt	756	-	46,044	23,715	-	23,250	-	23,550	23,715
France	-	-	3,567,869	1,837,629	-	3,567,869	-	-	1,837,629
Greece	(222,509)	-	264,042	135,995	-	-	-	41,533	135,995
Israel	-	-	138,129	71,143	-	138,129	-	-	71,143
Italy	144,124	-	2,919,084	1,518,210	-	3,063,280	-	(72)	1,518,210
Lebanon	3,300	-	6,577	3,387	-	-	-	9,877	3,387
Libyan Arab Jamahiriya	5,433	295,405	185,113	95,342	-	93,973	-	391,978	95,342
Malta	(254)	-	6,577	3,387	-	6,323	-	-	3,387
Monaco	24	-	6,577	3,387	-	6,581	-	20	3,387
Morocco	20	-	26,311	13,552	-	26,331	-	-	13,552
Slovenia	31,589	-	62,957	32,426	-	94,546	-	-	32,426
Spain	-	-	1,408,543	725,469	-	1,408,543	-	-	725,469
Syrian Arab Republic	11,178	-	26,311	13,552	-	-	-	37,489	13,552
Tunisia	-	-	19,733	10,163	-	19,733	-	-	10,163
Turkey	469,976	-	211,422	108,893	-	211,422	-	469,976	108,893
Yugoslavia	-	-	234,915	120,993	-	234,915	-	-	120,993
European Community									
Subtotal	593,304	339,605	9,367,939	4,839,687	-	8,908,252	-	1,392,596	4,839,687

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)									
Afghanistan	1.579		625	450		1.396		808	450
Algeria	15.478		10.311	7.197				25.789	7.197
Antigua and Barbuda			809	450				809	450
Argentina	(3.631)	88.170	29.046	21.592		88.170		25.415	21.592
Australia	3.861		127.116	66.575		130.977			66.575
Austria	3.114		111.860	39.136		114.974			39.136
Bahamas	(577)		1.932	900		4.467		(3.112)	900
Bangladesh	(368)		862	450		494			450
Barbados	160		1.117	450		1.277			450
Belarus			30.293	12.595		9.000		21.293	12.595
Belgium	3.456		82.314	45.433		85.770			45.433
Belize	2.244		535	450		893		1.886	450
Benin	33		879	450		912			450
Bolivia	581		623	450		450		754	450
Botswana	519		849	450		1.368			450
Brazil	104.565		114.450	72.873		76.628		142.387	72.873
Brunei Darussalam	1.418		1.405	900				2.823	900
Bulgaria	424		6.680	3.599		7.104			3.599
Burkina Faso	1.329		483	450		2.677		(865)	450
Burundi	2.934		273	450				3.207	450
Cambodia			809	450				809	450
Cameroon	3.910		653	450				4.563	450
Canada	10.139		253.091	139.898		263.230			139.898
Central African Republic	225		707	450		318		614	450
Chad	3.536		503	450				4.039	450
Chile	4.695		5.720	3.599		10.550		(135)	3.599

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
China	1,549	-	111,930	33,288	-	113,479	-	-	33,288
Colombia	(2,677)	-	11,070	4,498	-	4,347	-	4,046	4,498
Comoros	395	-	836	450	-	-	-	1,231	450
Congo	(389)	-	797	450	-	-	-	408	450
Côte d'Ivoire	1,699	-	653	450	-	-	-	2,352	450
Costa Rica	(30,113)	-	6,381	450	-	-	-	(23,732)	450
Cuba	6,509	-	1,164	2,249	-	4,206	-	3,467	2,249
Cyprus	83	-	2,527	1,350	-	2,610	-	-	1,350
Czech Republic	(18,308)	-	40,729	11,246	-	22,421	-	-	11,246
Democratic Republic of the Congo	3,091	-	903	450	-	-	-	3,994	450
Denmark	2,119	-	63,407	32,388	-	65,526	-	-	32,388
Djibouti	2,459	-	362	450	-	-	-	2,821	450
Dominica	-	-	916	450	-	1,719	-	(803)	450
Dominican Republic	3,713	-	144	450	-	-	-	3,857	450
Ecuador	1,635	-	972	900	-	939	-	1,668	900
Egypt	3,269	-	6,259	3,599	-	6,324	-	3,204	3,599
El Salvador	3,786	-	403	450	-	-	-	4,189	450
Equatorial Guinea	2,432	-	367	450	-	-	-	2,799	450
Eritrea	(147)	-	1,460	450	-	909	-	404	450
Estonia	180	-	3,384	1,799	-	3,564	-	-	1,799
Ethiopia	459	-	749	450	-	863	-	345	450
Fiji	-	-	1,335	-	-	1,335	-	-	-
Finland	2,367	-	51,741	27,890	-	54,108	-	-	27,890
France	19,560	-	532,267	288,793	-	551,827	-	-	288,793
Gabon	5,290	-	(154)	450	-	-	-	5,136	450
Gambia	336	-	778	450	-	-	-	1,114	450
Georgia	-	-	8,893	4,948	-	-	-	8,893	4,948
Germany	37,078	-	787,496	407,549	-	824,574	-	-	407,549
Ghana	33	-	828	450	-	1,265	-	(404)	450
Greece	(28,678)	-	60,842	17,094	-	32,164	-	-	17,094
Guatemala	391	-	1,234	900	-	1,625	-	-	900

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Guinea	2.566	-	342	450	-	-	-	2.908	450
Guinea-Bissau	3.022	-	256	450	-	-	-	3.278	450
Guyana	719	-	783	450	-	781	-	721	450
Honduras	644	-	657	450	-	1.623	-	(322)	450
Hungary	362	-	11.607	6.298	-	11.969	-	-	6.298
India	17.017	-	46.831	13.945	-	63.848	-	-	13.945
Indonesia	1.004	-	11.807	6.298	-	13.098	-	(287)	6.298
Iran (Islamic Republic of)	184.831	-	2.911	20.243	-	-	-	187.742	20.243
Israel	680	-	21.670	12.146	-	11.426	-	10.924	12.146
Italy	335.205	(46.132)	574.126	236.163	-	786.462	-	76.737	236.163
Jamaica	-	-	809	450	-	-	-	809	450
Japan	667.579	-	1.233.672	703.990	-	1.901.251	-	-	703.990
Jordan	1.393	-	731	450	-	1.328	-	796	450
Kenya	64	-	824	450	-	888	-	-	450
Latvia	-	-	6.886	3.599	-	12.262	-	(5.376)	3.599
Liberia	3.209	-	221	450	-	-	-	3.430	450
Liechtenstein	(950)	-	2.234	450	-	1.284	-	0	450
Luxemborg	(2.360)	-	6.614	3.149	-	6.371	-	(2.117)	3.149
Madagascar	926	-	737	450	-	672	-	991	450
Malawi	473	-	737	450	-	-	-	1.210	450
Malaysia	(549)	-	18.731	6.298	-	18.182	-	-	6.298
Mali	1.464	-	550	450	-	-	-	2.014	450
Malta	33	-	863	450	-	896	-	-	450
Mauritania	-	-	472	-	-	-	-	472	-
Mauritius	(32)	-	928	450	-	896	-	-	450
Mexico	(5.306)	-	66.480	35.537	-	63.218	-	(2.044)	35.537
Monaco	42	-	845	450	-	887	-	-	450
Mongolia	57	-	868	450	-	925	-	-	450
Morocco	2.935	-	1.740	1.350	-	1.270	-	3.405	1.350
Mozambique	473	-	840	450	-	1.313	-	-	450

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Myanmar	-	-	809	450	-	-	-	809	450
Namibia	17	-	838	450	-	855	-	-	450
Nepal	45	-	903	450	-	426	-	522	450
Netherlands	6,228	-	130,150	71,524	-	136,378	-	0	71,524
New Zealand	996	-	20,749	10,796	-	21,514	-	231	10,796
Nicaragua	480	-	862	450	-	1,104	-	238	450
Niger	3,785	-	253	450	-	-	-	4,038	450
Nigeria	39,525	-	8,345	4,948	-	57,822	-	(9,952)	4,948
Norway	(27,337)	-	101,081	25,191	-	73,744	-	-	25,191
Pakistan	11,693	-	3,679	2,699	-	12,944	-	2,428	2,699
Panama	734	-	1,929	450	-	2,663	-	-	450
Papua New Guinea	2,437	-	366	450	-	-	-	2,803	450
Paraguay	(5,214)	-	5,976	4[illegible]	-	810	-	(48)	450
Peru	1,786	-	4,770	2,699	-	1,535	-	5,021	2,699
Philippines	(3,053)	-	6,882	2,699	-	5,191	-	(1,362)	2,699
Poland	(1,279)	-	29,211	14,845	-	27,932	-	0	14,845
Portugal	9,454	-	24,284	12,595	-	33,738	-	-	12,595
Republic of Korea	(28,462)	-	98,579	36,886	-	70,117	-	-	36,886
Romania	1,002	-	12,148	6,748	-	13,150	-	-	6,748
Russian Federation	493,856	-	260,365	192,079	-	581,471	-	172,750	192,079
Rwanda	3,590	-	603	450	-	-	-	4,193	450
Saint Kitts and Nevis	-	-	893	450	-	893	-	-	450
Saint Lucia	33	-	873	450	-	857	-	49	450
Saint Vincent and the Grenadines	3,563	-	618	450	-	-	-	4,181	450
Saudi Arabia	-	-	60,293	31,938	-	60,293	-	-	31,938
Senegal	3,774	-	603	450	-	-	-	4,377	450
Seychelles	2,244	-	464	450	-	752	-	1,956	450

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Sierra Leone	758	-	668	450	-	1,022	-	404	450
Singapore	499	-	12,056	6,298	-	12,555	-	-	6,298
Slovakia	532	-	11,778	3,599	-	12,310	-	-	3,599
Somalia	3,970	-	453	450	-	-	-	4,423	450
South Africa	1,337	-	27,786	14,395	-	29,123	-	-	14,395
Spain	1,336	-	202,412	107,060	-	207,993	-	(4,245)	107,060
Sri Lanka	64	-	855	450	-	919	-	-	450
Sudan	3,752	-	403	450	-	-	-	4,155	450
Suriname	2,244	-	403	450	-	-	-	2,647	450
Swaziland	-	-	809	450	-	-	-	809	450
Sweden	3,619	-	105,518	55,330	-	109,137	-	-	55,330
Switzerland	4,816	-	100,758	52,181	-	105,574	-	-	52,181
Thailand	(120)	-	11,382	5,848	-	11,262	-	-	5,848
Togo	3,317	-	653	450	-	-	-	3,970	450
Trinidad and Tobago	131	-	2,443	1,350	-	2,574	-	-	1,350
Tunisia	199	-	3,284	1,350	-	2,561	-	922	1,350
Turkey	-	-	49,803	17,094	-	49,803	-	-	17,094
Uganda	1,366	-	1,917	450	-	4,050	-	(767)	450
United Arab Emirates	685	-	15,043	8,547	-	8,041	-	7,687	8,547
United Kingdom	10,098	-	444,739	239,312	-	454,837	-	-	239,312
United Republic of Tanzania	182	-	681	450	-	863	-	-	450
United States of America	564,653	-	1,981,026	1,124,585	-	2,501,010	-	44,669	1,124,585
Uruguay	12,814	-	2,054	1,799	-	13,231	-	1,637	1,799
Uzbekistan	-	-	10,518	5,848	-	-	-	10,518	5,848
Vanuatu	289	-	605	450	-	648	-	246	450
Venezuela	15,352	-	15,266	14,845	-	23,031	-	7,587	14,845

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Viet Nam	526	-	1,323	450	-	1,849	-	-	450
Yemen	-	-	809	450	-	-	-	809	450
Zambia	(604)	-	1,469	450	-	-	-	865	450
Zimbabwe	15	-	794	450	-	-	-	809	450
Subtotal	2,544,973	42,038	8,285,624	4,410,192	-	10,051,892	-	820,743	4,410,192
Regional Trust Fund for the Implementation of the Action Plan For the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas									
Australia	10,000	(10,000)	40,000	20,000	-	40,000	-	-	20,000
Cambodia	5,000	-	10,000	5,000	-	-	-	15,000	5,000
China	-	-	50,000	30,000	-	50,000	-	-	30,000
Indonesia	33,000	-	53,000	20,000	-	86,000	-	-	20,000
Malaysia		-	37,400	18,700	-	20,000	-	17,400	18,700
Philippines	24,978	-	50,000	25,000	-	41,846	-	33,132	25,000
Republic of Korea	-	-	30,000	15,000	-	30,000	-	-	15,000
Singapore	-	-	20,000	10,000	-	20,000	-	-	10,000
Thailand	41,800	-	41,800	20,900	-	41,626	-	41,974	20,900
Viet Nam	7,000	-	14,000	7,000	-	-	-	21,000	7,000
United States of America	-	-	70,000	-	-	70,000	-	-	-
Environment-Australia	-	-	9,240	-	-	9,240	-	-	-
Subtotal	121,778	(10,000)	425,440	171,600	-	408,712	-	128,506	171,600
Regional Trust Fund for the Implementation of the Action Plan For the Caribbean Environment Programme									
Anguilla	-	-	7,128	-	-	7,128	-	-	-
Antigua and Barbuda	96,506	-	-	-	-	-	-	96,506	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Aruba	11,259	-	-	-	-	-	-	11,259	-
Bahamas	-	-	8,562	-	-	8,562		-	
Barbados	(10)	-	18,674	-	-	18,664	-	-	-
Belize	13,000	-	-	-	-	-	-	13,000	-
British Virgin Islands	5,500	5,500	-	-	-	11,000	-	-	-
Cayman Islands	(1,350)	-	5,175	-	-	3,825	-	-	-
Colombia	5,215	-	33,044	-	-	38,259	-	-	-
Costa Rica	116,023	-	-	-	-	-	-	116,023	-
Cuba	61,060	-	-	-	-	14,000	-	47,060	-
Dominica	3,563	-	-	-	-	3,563	-	-	-
Dominican Republic	132,848	(344)	-	-	-	-	-	132,504	-
France	-	-	375,000	-	-	375,000		-	-
Grenada	96,146	-	-	-	-	-	-	96,146	-
Guatemala	140,796	-	-	-	-	-	-	140,796	-
Guyana	37,834	-	-	-	-	-	-	37,834	-
Haiti	82,956	-	-	-	-	-	-	82,956	-
Honduras	18,070	(12,564)	-	-	-	-	-	5,506	-
Jamaica	21,664	-	-	-	-	-	-	21,664	-
Mexico	55,720	-	54,736	-	-	110,456	-	-	-
Montserrat	2,500	-	5,000	-	-	7,500	-	-	-
Netherlands Antilles	23,578	-	-	-	-	16,430	-	7,148	-
Nicaragua	63,111	-	-	-	-	-	-	63,111	-
Panama	(16,104)	-	28,911	-	-	12,807	-	-	-
St. Kitts and Nevis	678	-	-	-	-	678	-	-	-
St. Lucia	6,500	-	155	-	-	6,655	-	-	-
St. Vincent and the Grenadines	68,000	-	-	-	-	13,000	-	55,000	-
Suriname	14,255	-	-	-	-	-	-	14,255	-
Sweden	-		228,778			228,778	-	-	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Turks & Caicos Island	20,500	-	-	-	-	-	-	20,500	-
United States of America	275,000	-	725,000	-	-	1,000,000	-	-	-
Venezuela	365,883	-	-	-	-	143,888	-	221,995	-
Subtotal	1,720,701	(7,408)	1,490,163		-	2,020,193	-	1,183,263	-
Regional Trust Fund for the East African Region									
Comoros	120,900	-	30,200	-	-	-	-	151,100	-
France	-	-	156,000	-	-	78,000	-	78,000	-
Kenya	298,775	-	90,604	-	-	-	-	389,379	-
Madagascar	146,024	-	45,302	-	-	43,577	-	147,749	-
Mauritius	241,804	-	60,402	-	-	-	-	302,206	-
Mozambique	362,708	-	90,604	-	-	-	-	453,312	-
Seychelles	37,949	-	30,200	-	-	42,000	-	26,149	-
Somalia	93,700	-	30,200	-	-	-	-	123,900	-
Sweden	526,316	(27,563)	-	-	-	498,753	-	-	-
United Republic of Tanzania	362,708	-	90,604	-	-	-	-	453,312	-
U.S.A.	-	-	70,000	-	-	70,000	-	-	-
Subtotal	2,190,884	(27,563)	694,116		-	732,330	-	2,125,107	-
Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean									
Argentina	(40,000)	-	60,000	-	-	20,000	-	-	-
Barbados	10,000	-	5,000	-	-	5,000	-	10,000	-
Bolivia	20,000	-	5,000	-	-	-	-	25,000	-
Brazil	(18,029)	-	20,000	-	-	-	-	1,971	-
Chile	(43,000)	-	53,000	-	-	10,000	-	-	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Colombia	26,455	-	30,545	-	-	57,000	-	-	-
Costa Rica	22,584	-	5,000	-	-	-	-	27,584	-
Cuba	40,000	-	10,000	-	-	10,000	-	40,000	-
Dominican Republic	10,000	-	5,000	-	-	-	-	15,000	-
Ecuador	24,519	-	10,000	-	-	-	-	34,519	-
El Salvador	25,000	-	5,000	-	-	-	-	30,000	-
Guatemala	(9,800)	-	9,800	-	-	-	-	-	-
Honduras	25,000	-	5,000	-	-	-	-	30,000	-
Mexico	(44,196)	-	94,695	-	-	50,499	-	-	-
Nicaragua	25,000	-	5,000	-	-	-	-	30,000	-
Panama	(10,000)	-	20,000	-	-	10,000	-	-	-
Paraguay	(2,800)	-	5,000	-	-	171	-	2,029	-
Peru	50,000	-	10,000	-	-	10,134	-	49,866	-
Trinidad & Tobago	20,238	(20,238)	-	-	-	-	-	-	-
Uruguay	5,000	-	-	-	-	-	-	5,000	-
Venezuela	23,077	-	26,149	-	-	49,226	-	-	-
F.A.O	-	-	4,500	-	-	4,500	-	-	-
Subtotal	159,048	(20,238)	388,689	-	-	226,530	-	300,969	-
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer									
Algeria	-	-	11,581	-	-	5,841	-	5,740	-
Argentina	16,865	-	34,744	39,611	-	34,389	-	17,220	39,611
Australia	-	-	107,127	53,258	-	107,127	-	-	53,258
Austria	-	-	62,973	33,829	-	62,973	-	-	33,829
Azerbaijan	4,885	-	7,962	-	-	-	-	12,847	-
Belarus	85,564	-	20,267	-	-	-	-	105,831	-
Belgium	35,519	-	73,107	39,647	-	36,874	-	71,752	39,647

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Brazil	56,971	-	117,260	52,827	-	-	-	174,231	52,827
Canada	-	-	225,110	98,113	-	225,110	-	-	98,113
Chile	-	-	-	4,884	-	-	-	-	4,884
China	-	-	53,563	35,733	-	54,032	-	(469)	35,733
Colombia	-	-	7,238	3,914	-	3,610	-	3,628	3,914
Croatia	5,102	-	-	-	-	-	-	5,102	-
Czech Republic	-	-	18,096	3,843	-	18,096	-	-	3,843
Denmark	-	-	52,115	24,851	-	52,115	-	-	24,851
Finland	-	-	44,877	19,500	-	44,877	-	-	19,500
France	-	-	464,698	235,047	-	464,698	-	-	235,047
Georgia	5,632	-	7,962	-	-	-	-	13,594	-
Germany	-	-	655,788	353,988	-	655,788	-	-	353,988
Greece	-	-	27,505	12,605	-	40,003	-	(12,498)	12,605
Hungary	-	-	10,133	4,310	-	10,133	-	-	4,310
India	-	-	22,439	10,738	-	11,318	-	11,121	10,738
Indonesia	(8,359)	-	10,133	6,752	-	-	-	1,774	6,752
Iran (Islamic Republic of)	118,515	-	32,572	5,782	-	-	-	151,087	5,782
Ireland	-	-	15,201	8,044	-	7,667	-	7,534	8,044
Israel	-	-	19,543	12,569	-	19,543	-	-	12,569
Italy	184,629		380,010	195,256	-	184,629	-	380,010	195,256
Japan	550,371	-	1,132,790	738,826	-	1,683,161	-	-	738,826
Kuwait	-	-	13,753	4,597	-	6,816	-	6,937	4,597
Libya Arab Jamahiriya	31,343	-	14,477	4,453	-	-	-	45,820	4,453
Malaysia	-	-	10,133	6,572	-	10,133	-	-	6,572
Maldives	(2,000)	-	-	-	-	1,500	-	(3,500)	-
Mexico	16,334	15,180	57,183	35,733	-	78,039	-	10,658	35,733
Netherlands	-	-	115,089	58,609	-	58,049	-	57,040	58,609
New Zealand	-	-	17,372	7,937	-	17,372	-	-	7,937

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Nigeria	30,289	-	7,962	-	-	34,157	-	4,094	-
Norway	-	-	40,534	21,907	-	40,534	-	-	21,907
Poland	-	-	23,886	7,039	-	23,886	-	-	7,039
Portugal	2,136	-	20,267	15,478	-	22,403	-	-	15,478
Republic of Korea	-	-	59,354	36,128	-	59,354	-	-	36,128
Romania	-	-	10,857	-	-	10,857	-	-	-
Russian Federation	49,414	-	309,074	38,678	-	200,418	-	158,070	38,678
Saudi Arabia	(72)	-	51,392	20,183	-	25,897	-	25,423	20,183
Singapore	-	-	10,133	6,428	-	10,133	-	-	6,428
South Africa	-	-	23,163	13,144	-	23,163	-	-	13,144
Spain	-	-	172,271	93,049	-	172,271	-	-	93,049
Sweden	1,550	-	89,031	38,749	-	46,456	-	44,125	38,749
Switzerland	-	-	87,584	43,634	-	87,584	-	-	43,634
Thailand	-	-	9,410	6,105	-	9,410	-	-	6,105
Turkey	-	-	27,505	15,801	-	27,505	-	-	15,801
Ukraine	38,333	28,081	78,897	6,823	-	10,000	-	135,311	6,823
United Arab Emirates	34,563	-	13,753	6,392	-	9,657	-	38,659	6,392
United Kingdom	-	-	385,076	182,866	194,226	190,850	-	-	182,866
United States of America	2,897,879	-	1,809,570	919,920	-	2,150,000	-	2,557,449	919,920
Uzbekistan	-	-	9,410	-	-	4,756	-	4,654	-
Venezuela	50,806	-	23,886	5,748	-	11,704	-	62,988	5,748
Yugoslavia	40,137	-	7,238	-	-	3,651	-	43,724	-
European Community	-	-	182,387	89,781	-	182,387	-	-	89,781
Subtotal	4,246,406	43,261	7,295,441	3,679,681	194,226	7,250,926	-	4,139,956	3,679,681

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Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund for the Vienna Convention on the Protection of the Ozone Layer									
Algeria	477	-	2,525	-	-	1,084	-	1,918	-
Argentina	1,705	-	7,574	3,182	-	3,526	-	5,753	3,182
Australia	-	4,497	23,352	4,278	-	27,849	-	-	4,278
Austria	-	-	13,727	2,718	-	13,727	-	-	2,718
Azerbaijan	694	-	1,735	-	-	-	-	2,429	-
Belarus	-	-	4,418	-	-	500	-	3,918	-
Belgium	3,618	-	15,936	3,185	-	3,831	-	15,723	3,185
Brazil	5,804	-	25,561	4,244	-	-	-	31,365	4,244
Bulgaria	-	-	-	-	-	-	-	-	-
Canada	-	-	49,072	7,881	-	49,072	-	-	7,881
Chile	-	-	-	392	-	-	-	-	392
China	-	-	11,676	2,870	-	11,807	-	(131)	2,870
Colombia	(2,686)	-	1,578	314	-	1,000	-	(2,108)	314
Croatia	1,869	-	-	-	-	1,869	-	-	-
Czech Republic	-	-	3,944	309	-	3,944	-	-	309
Denmark	-	-	11,360	1,996	-	11,360	-	-	1,996
Finland	-	-	9,783	1,567	-	9,783	-	-	1,567
France	-	-	101,299	18,881	-	101,299	-	-	18,881
Georgia	914	-	1,735	-	-	-	-	2,649	-
Germany	-	-	142,955	28,436	-	142,955	-	-	28,436
Greece	(5,564)	-	5,996	1,013	-	432	-	-	1,013
Hungary	-	-	2,209	346	-	2,209	-	-	346
India	-	-	4,891	863	-	1,158	-	3,733	863
Indonesia	502	-	2,209	542	-	531	-	2,180	542
Iran (Islamic Republic of)	23,551	-	7,100	465	-	-	-	30,651	465
Ireland	-	-	3,314	646	-	3,314	-	-	646
Israel	-	-	4,260	1,010	-	4,260	-	-	1,010
Italy	-	-	82,839	15,685	-	82,839	-	-	15,685
Japan	76,067	-	246,937	59,350	-	303,005	-	19,999	59,350

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Kuwait	-	-	2.998	369	-	2.998	-	-	369
Libyan Arab Jamahiriya	-	-	3.156	358	-	-	-	3.156	358
Liechtenstein	-	-	-	-	-	-	-	-	-
Malaysia	-	-	2.209	528	-	2.209	-	-	528
Mexico	(1.618)	-	12.465	2.870	-	16.060	-	(5.213)	2.870
Netherlands	-	-	25.089	4.708	-	6.002	-	19.087	4.708
New Zealand	-	-	3.786	638	-	910	-	2.876	638
Nigeria	6.337	-	1.735	-	-	7.337	-	735	-
Norway	-	-	8.836	1.760	-	8.817	-	19	1.760
Poland	-	-	5.207	565	-	5.207	-	-	565
Portugal	-	-	4.418	1.243	-	4.418	-	-	1.243
Republic of Korea	(1.355)	-	12.939	2.902	-	11.584	-	-	2.902
Romania	-	-	2.367	-	-	2.367	-	-	-
Russian Federation	29.798	-	67.375	3.107	-	-	-	97.173	3.107
Saudi Arabia	-	-	11.203	1.621	-	11.224	-	(21)	1.621
Singapore	-	-	2.209	516	-	2.209	-	-	516
Slovakia	-	-	-	-	-	-	-	-	-
South Africa	-	-	5.049	1.056	-	5.049	-	-	1.056
Spain	-	-	37.553	7.475	-	37.553	-	-	7.475
Sweden	-	-	19.408	3.113	-	4.666	-	14.742	3.113
Switzerland	-	-	19.092	3.505	-	19.092	-	-	3.505
Thailand	-	-	2.051	490	-	2.051	-	-	490
Turkey	-	-	5.996	1.269	-	5.996	-	-	1.269
Ukraine	19.372	-	17.199	548	-	8.040	-	28.531	548
United Arab Emirates	5.721	-	2.998	514	-	6.442	-	2.277	514
United Kingdom	-	-	83.943	14.690	20.181	83.762	-	-	14.690
United States	426.148	-	394.468	73.898	-	400.000	-	420.616	73.898
Uzbekistan	(968)	-	2.051	-	-	-	-	1.083	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Venezuela	8,699	-	5,207	462	-	1,176	-	12,730	462
Yugoslavia	12,103	-	1,578	-	-	379	-	13,302	-
European Community	-	-	39,759	7,212	-	39,759	-	-	7,212
Subtotal	611,188	4,497	1,590,329	295,590	20,181	1,456,661	-	729,172	295,590
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals									
Argentina	-	-	29,374	12,736	-	29,374	-	-	12,736
Australia	-	-	90,573	39,270	-	90,573	39,270	-	-
Belgium	52,049	-	61,809	26,799	-	64,699	-	49,159	26,799
Benin	(330)	-	612	265	-	501	-	(219)	265
Bulgaria	-	-	110	292	-	-	-	110	292
Burkina Faso	1,280	-	612	265	-	-	-	1,892	265
Cameroon	2,156	-	612	265	-	-	-	2,768	265
Chad	66	-	612	-	-	-	-	678	-
Chile	-	-	4,896	2,123	-	2,123	-	2,773	2,123
Czech Republic	-	-	15,299	6,633	-	15,299	6,633	-	-
Democratic Republic of the Congo	930	-	612	265	-	-	-	1,542	265
Denmark	-	-	44,062	19,104	-	44,062	-	-	19,104
Egypt	10,790	-	4,896	2,123	-	6,847	-	8,839	2,123
El Salvador	-	-	-	-	-	-	-	-	-
Finland	-	-	37,942	16,451	-	35,590	-	2,352	16,451
France	-	-	392,887	170,345	-	222,551	-	170,336	170,345
Germany	-	-	554,448	240,393	-	554,448	-	-	240,393
Ghana	279	-	612	265	-	891	265	-	-
Greece	-	-	3,017	9,236	-	-	-	3,017	9,236
Guinea	1,005	-	612	265	-	-	-	1,617	265
Guinea-Bissau	491	-	612	265	-	-	-	1,103	265
Hungary	-	-	8,567	3,715	-	8,567	-	-	3,715
India	10,033	-	18,971	8,225	-	18,258	-	10,746	8,225

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Ireland	-	-	12,852	5,572	-	12,852	5,572	-	-
Israel	-	-	16,524	7,164	-	16,524	-	-	7,164
Italy	-	-	321,287	139,301	-	321,287	-	-	139,301
Kenya	-	-	231	265	-	-	-	231	265
Latvia	-	-	416	451	-	416	451	-	-
Liechtenstein	-	-	656	265	-	656	-	-	265
Luxembourg	-	-	4,284	1,857	-	4,284	-	-	1,857
Mali	1,157	-	612	265	-	-	-	1,769	265
Mauritania	-	-	480	265	-	-	-	480	265
Monaco	-	-	612	265	-	612	-	-	265
Mongolia	-	-	58	265	-	-	-	58	265
Morocco	836	-	1,836	796	-	2,672	-	-	796
Netherlands	-	-	97,304	42,188	-	97,304	-	-	42,188
Niger	1,856	-	612	265	-	-	-	2,468	265
Nigeria	21,330	-	6,732	2,919	-	24,250	-	3,812	2,919
Norway	-	-	34,271	14,859	-	34,271	-	-	14,859
Pakistan	4,205	-	3,672	1,592	-	5,797	-	2,080	1,592
Panama	302	-	612	265	-	2,050	-	(1,136)	265
Paraguay	-	-	347	265	-	-	-	347	265
Peru	974	-	3,672	-	-	1,654	-	2,992	-
Philippines	-	-	3,672	1,592	-	9,029	-	(5,357)	1,592
Poland	2,538	-	20,196	8,756	-	31,490	-	(8,756)	8,756
Portugal	5,574	-	17,135	7,429	-	22,709	-	-	7,429
Romania	-	-	3,669	1,484	-	3,669	-	-	1,484
Saudi Arabia	-	-	43,450	18,839	-	43,450	-	-	18,839
Senegal	1,914	-	612	265	-	-	-	2,526	265
Slovakia	-	-	4,896	2,123	-	4,896	2,123	-	-
Slovenia	-	-	1,936	1,617	-	-	-	1,936	1,617
Somalia	2,156	-	612	265	-	-	-	2,768	265
South Africa	-	-	19,583	8,491	-	19,583	-	-	8,491
Spain	97,223	-	145,649	63,150	-	118,328	-	124,544	63,150

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Sri Lanka	279		612	265		891			265
Sweden	30.935		75.273	32.636		106.208			32.636
Switzerland			74.049	32.105		74.049			32.105
The former Yugoslav Republic of Macedonia			58	265				58	265
Togo	474		612	265				1.086	265
Tunisia	(616)	600	1.836	796		1.820			796
Ukraine			1.733	5.019				1.733	5.019
United Kingdom			325.570	141.158		325.570			141.158
United Republic of Tanzania			174	265				174	265
Uruguay	3.688		2.448	1.061		3.938		2.198	1.061
Uzbekistan			1.961	663				1.961	663
European Community			61.400	30.700		61.400			30.700
Subtotal	253.574	600	2.585.953	1.137.593		2.445.442	54.314	394.685	1.083.279
Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal									
Argentina		27.092	61.013	44.903		88.001		104	44.903
Australia			120.288	60.373	60.279	146.354		(86.345)	60.373
Austria			73.538	38.349	35.435	38.103	38.349		
Belgium	39.938		85.799	44.944		41.137		84.600	44.944
Brazil	64.060		125.505	59.884				189.565	59.884
Canada			238.182	111.219		238.182			111.219
Chile			5.304	5.537		5.304	5.537		
China	(25.000)		69.538	40.506		44.538			40.506
Colombia	2.141		7.354	4.437		9.495	5.081		(644)
Côte d'Ivoire									
Czech Republic	1.851		15.081	4.356		15.932	4.356		
Denmark			57.305	28.171	29.325	27.980	28.171		
Finland			47.198	22.105		47.887		(689)	22.105
France			526.297	266.445		526.297			266.445
Germany			766.150	401.276		766.150			401.276

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Greece	(7.318)		29.690	14.289		22.372			14.289
Hungary	5.536		10.561	4.885		16.097			4.885
India	12.260		24.733	12.172		36.991		2	12.172
Indonesia			13.152	7.653	5.702			7.450	7.653
Iran (Islamic Republic of)	77.387		26.143	6.554				103.530	6.554
Ireland		4.126	17.623	9.119		9.070		12.679	9.119
Israel			24.967	14.248		24.967			14.248
Italy	2.000		433.780	221.339		435.780			221.339
Japan		618.849	1.387.878	750.464		2.006.727			750.464
Kuwait	(4)		13.165	5.211		13.161		155	5.211
Latvia	155								
Liechtenstein	3.790		6.192			9.982			
Malaysia			12.990	7.450	5.702	7.288	7.450		
Mexico	10.609		71.858	40.508		59.747		22.720	40.506
Netherlands			130.802	66.438	64.760	66.042			66.438
New Zealand	2.370		18.724	8.997		18.843		2.251	8.997
Nigeria	17.010		4.480			21.490			
Norway			47.508	24.833		47.508			24.833
Poland			21.823	7.979		30.205		(8.382)	7.979
Portugal			28.289	17.546		28.289			17.546
Republic of Korea		33.398	73.647	40.954	33.398	73.647	40.954		
Romania	456		6.109			6.565			
Russian Federation	205.558		234.125	43.844		236.709		202.974	43.844
Saudi Arabia	109.897		51.958	22.879		79.970		81.885	22.879
Singapore		8.766	12.829	7.287		21.595	7.287		
South Africa			27.853	14.900		27.853	14.900		
Spain			201.769	105.479	96.938	104.833			105.479
Sweden			93.990	43.926		93.990			43.926

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Switzerland			338.479	49.462		338.479			49.462
Thailand			10.746	6.921		6.761	6.921	3.985	
Trinidad and Tobago	(4.604)					4.763		(9.367)	
Turkey			33.293	17.912		33.293			17.912
United Arab Emirates	5.890		14.947	7.246		7.720		13.117	7.246
United Kingdom			422.782	207.294	216.680	206.102	207.294		
United States of America	100.000		420.000			520.000			
Venezuela			7.127	6.514				7.127	6.514
European Community			148.557	75.046		148.557			75.046
Subtotal	623.982	692.231	6.621.121	3.001.852	548.217	6.761.756	366.300	627.361	2.635.552

Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention

Australia			32.808			32.808			
Austria			9.000			9.000			
Canada		21.975				21.975			
China			20.000			20.000			
Denmark			15.000			15.000			
India			14.950			14.950			
Japan	(100.000)		1.283.914			1.183.914			
New Zealand			10.000			10.000			
Netherlands			14.990			14.990			
Norway			65.321			65.321			
Sweden		11.850	14.809			26.659			
Switzerland			430.000			430.000			
United Kingdom		8.219	111.781			120.000			
United States of America			600.000			600.000			
European Community	60.000		63.720			121.067		2.653	
Subtotal	(40.000)	42.044	2.686.293			2.685.684		2.653	

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on Biological Diversity									
Albania	1,654	-	864	240	-	3,131	-	(613)	240
Algeria	-	-	17,286	6,877	-	17,286	-	-	6,877
American Samoa	1,216	-	552	80	-	1,768	80	753	800
Angola	-	-	753	800	-	-	-	-	160
Antigua and Barbuda	(638)	-	789	160	-	151	-	107,708	88,201
Argentina	-	-	107,708	88,201	-	-	-	18,775	480
Armenia	14,756	-	4,019	480	-	-	-	-	-
Australia	-	22,425	206,002	118,588	94,455	133,972	118,588	-	75,327
Austria	-	-	126,351	75,327	-	126,351	-	-	-
Bahamas	-	-	2,405	1,199	-	2,405	1,199	-	-
Bahrain	-	-	2,429	1,359	-	-	-	2,429	1,359
Bangladesh	1,695	-	1,230	800	-	-	-	2,925	800
Barbados	705	-	1,240	640	-	1,240	-	705	640
Belarus	58,834	-	24,042	4,558	-	10,000	-	72,876	4,558
Belgium	72,076	(12,013)	152,968	88,281	-	130,011	-	83,020	88,281
Belize	902	-	713	80	-	-	-	1,615	80
Benin	(836)	-	628	160	-	-	-	(208)	160
Bhutan	-	-	552	80	477	75	80	-	-
Bolivia	2,406	-	1,165	560	-	705	-	2,866	560
Botswana	(705)	-	1,391	800	-	686	800	-	-
Brazil	39,269	-	214,034	117,628	-	144,692	-	108,611	117,628
Bulgaria	-	-	6,536	880	-	6,519	-	17	880
Burkina Faso	(112)	-	628	160	-	-	-	516	160
Burundi	-	-	139	80	-	-	-	139	80
Cambodia	(164)	-	552	80	-	-	-	388	80
Cameroon	2,406	-	1,616	1,040	-	1,773	-	2,249	1,040
Canada	-	-	2,205,770	218,464	-	2,205,770	-	-	218,464
Cape Verde	1,216	-	628	160	-	-	-	1,844	160
Central African Republic	50	-	552	80	-	-	-	602	80

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Chad	1,695	-	552	80	-	-	-	2,247	80
Chile	-	-	14,966	2,879	-	-	-	14,966	2,879
China	-	-	120,463	79,565	-	120,463	-	-	79,565
Colombia	-	-	14,586	8,716	-	8,300	-	6,286	8,716
Comoros	1,695	-	552	80	-	-	-	2,247	80
Congo	705	-	864	240	-	-	-	1,569	240
Cook Islands	2,406	-	713	80	-	3,119	80	-	-
Costa Rica	2,406	-	1,842	1,279	-	-	-	4,248	1,279
Côte d'Ivoire	902	-	1,315	720	-	2,917	-	(700)	720
Croatia	6,342	-	8,454	2,399	-	-	-	14,796	2,399
Cuba	8,531	-	5,148	1,919	-	5,000	-	8,679	1,919
Cyprus	-	-	4,474	2,719	-	4,474	-	-	2,719
Czech Republic	-	-	25,062	8,556	-	25,062	8,556	-	-
Democratic Republic of the Congo	1,695	-	1,004	560	-	-	-	2,699	560
Democratic Republic of Korea	11,274	-	4,621	1,199	-	-	-	15,895	1,199
Denmark	-	-	97,961	55,336	-	98,961	-	(1,000)	55,336
Djibouti	(305)	-	552	80	-	-	-	247	80
Dominica	-	-	713	80	-	713	80	-	-
Dominican Republic	-	-	2,150	1,199	-	-	-	2,150	1,199
Ecuador	1,409	-	2,781	1,599	-	-	-	4,190	1,599
Egypt	-	-	9,998	5,198	-	5,106	-	4,892	5,198
El Salvador	2,406	-	1,541	960	-	-	-	3,947	960
Equatorial Guinea	1,695	-	552	80	-	-	-	2,247	80
Eritrea	-	-	552	80	477	135	-	(60)	80
Estonia	2,818	-	3,682	960	-	6,500	960	-	-
Ethiopia	1,216	-	929	480	-	2,145	480	-	-
Fiji	705	-	939	320	-	1,905	-	(261)	320
Finland	-	-	80,364	43,421	39,569	40,795	-	-	43,421
France	-	-	901,981	523,369	-	901,981	-	-	523,369
Gabon	-	-	2,278	1,199	-	-	-	2,278	1,199
Gambia	(32)	-	552	80	-	-	-	520	80

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Georgia	30,928	-	8,450	560	-	-	-	39,378	560
Germany	-	-	1,316,444	788,212	-	1,316,444	-	-	788,212
Ghana	1,654	-	1,165	560	-	1,141	-	1,678	560
Greece	(4,356)	-	50,671	28,068	-	19,896	-	26,419	28,068
Grenada	705	-	713	80	-	1,418	80	-	-
Guatemala	3,306	-	2,631	1,439	-	-	-	5,937	1,439
Guinea	1,005	-	703	240	-	-	-	1,708	240
Guinea-Bissau	1,216	-	552	80	-	-	-	1,768	80
Guyana	705	-	713	80	-	-	-	1,418	80
Haiti	526	-	628	160	-	-	-	1,154	160
Honduras	1,654	-	864	240	-	-	-	2,518	240
Hungary	-	-	17,967	9,596	-	17,967	-	-	9,596
Iceland	-	-	4,324	2,559	-	4,324	-	-	2,559
India	-	-	42,289	23,909	-	42,271	-	18	23,909
Indonesia	9,363	-	22,784	15,033	-	-	-	32,147	15,033
Iran (Islamic Republic of)	31,708	-	43,246	12,874	-	-	-	74,954	12,874
Ireland	-	-	30,262	17,912	13,402	16,860	-	-	17,912
Israel	-	-	43,199	27,988	-	43,199	-	-	27,988
Italy	-	-	743,914	434,768	-	743,914	-	-	434,768
Jamaica	-	-	1,090	480	-	-	-	1,090	480
Japan	1,102,725	-	2,423,797	1,496,250	-	2,622,300	-	904,222	1,496,250
Jordan	-	-	1,090	480	-	-	-	1,090	480
Kazakhstan	51,909	-	17,094	3,838	-	15,755	-	53,248	3,838
Kenya	(79)	-	1,165	560	-	1,102	-	(16)	560
Kiribati	-	-	552	80	-	552	-	-	80
Kyrgyzstan	2,114	-	2,517	480	-	-	-	4,631	480
Lao People's Democratic Republic	-	-	552	80	-	457	-	95	80
Latvia	-	-	6,912	1,359	5,106	1,806	1,359	-	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Lebanon	(996)		1.842	1.279				846	1.279
Lesotho			628	160				628	160
Liechtenstein			771	480		771	480		
Lithuania	13.701		6.762	1.199		18.807		1.656	1.199
Luxembourg			9.585	5.438		9.585			5.438
Madagascar	526		703	240		2.017		(788)	240
Malawi			628	160	477			151	160
Malaysia			22.483	14.634		22.483			14.634
Maldives	690		552	80		632		610	80
Mali	1.216		628	160				1.844	160
Mauritania	526		552	80				1.078	80
Mauritius			1.315	720	638	677			720
Marshall Islands	1.654		713	80		2.292		75	80
Mexico	73.665		124.181	79.565		171.799		26.047	79.565
Micronesia			713	80	638			75	80
Monaco			939	320		903		36	320
Mongolia			789	160		638		151	160
Morocco			5.001	3.279		6.904		(1.303)	3.279
Mozambique			552	80	477	75	80		
Myanmar	1.695		1.079	640		2.774			640
Namibia			974	560		974	560		
Nauru	1.654		713	80				2.367	80
Nepal	(1.167)		778	320		1.693		(2.082)	320
Netherlands			224.237	130.502		224.237			130.502
New Zealand			31.951	17.672	15.317	16.634			17.672
Nicaragua	1.654		713	80		2.352		15	80
Niger	1.216		628	160				1.844	160
Nigeria	30.690		10.031	2.559		37.710		3.011	2.559

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Peru	705		713	80		1.418	80		
Norway			81.653	48.778		82.211		(558)	48.778
Oman			6.392	4.078		6.392	4.078		
Pakistan	(10)		8.270	4.718		3.819		4.441	4.718
Panama	2.406		1.616	1.040		2.300		1.722	1.040
Papua New Guinea			1.185	560		2.285		(1.100)	560
Paraguay	705		1.692	1.120				2.397	1.120
Peru	4.228		10.979	7.917		15.207		0	7.917
Philippines	(15)		9.850	6.477		12.889		(3.054)	6.477
Poland	32.019		36.641	15.673		68.660	15.673		
Portugal	19.729		49.257	34.465		68.986			34.465
Republic of Korea	11.274		4.621	1.199				15.895	1.199
Republic of Moldova	13.701		6.461	800				20.162	800
Qatar			5.037	2.639		5.037			2.639
Romania			14.616	4.478		14.616			4.478
Russian Federation	373.054		384.438	86.122		400.000		357.492	86.122
Rwanda	529		552	80				1.078	80
Saint Kitts and Nevis			713	80		713			80
Saint Lucia	705		713	80		1.418			80
Saint Vincent and the Grenadines	705		713	80				1.418	80
							80		
San Marino			789	160		789			160
Senegal	(180)		1.090	480		146		764	480
Seychelles	2.406		789	160				3.195	160
Sierra Leone	1.695		552	80				2.247	80
Singapore			22.182	14.314		22.182	14.314		
Slovakia			8.041	2.799		8.041	2.799		
Slovenia	4.932		9.058	4.878		13.990			4.878
Solomon Islands	1.216		552	80				1.768	80
South Africa			47.971	29.267		47.971			29.267
Spain			346.762	207.189		346.762			207.189
Sri Lanka			1.541	960				1.541	960

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Sudan	1.216	-	1.004	560	-	-	-	2.220	560
Suriname	1.395	-	939	320	-	2.033	-	301	320
Swaziland	-	-	789	160	-	789	-	-	160
Sweden	-	-	160.090	86.282	-	160.090	-	-	86.282
Switzerland	-	-	168.673	97.157	-	168.673	-	-	97.157
Syrian Arab Republic	3.523	-	8.008	5.118	-	-	-	11.531	5.118
Tajikistan	-	-	887	320	-	-	-	887	320
The former Yugoslav Republic of Macedonia	-	-	620	320	-	-	-	620	320
Togo	1.216	-	552	80	-	-	-	1.768	80
Tonga	-	-	75	80	-	-	-	75	80
Trinidad and Tobago	-	-	3.195	1.279	-	-	-	3.195	1.279
Tunisia	(1.915)	-	4.022	2.239	-	2.107	2.239	-	-
Turkey	-	26.775	61.199	35.184	-	61.959	-	26.015	35.184
Turkmenistan	2.818	-	3.155	480	-	-	-	5.973	480
Uganda	258	(2.943)	778	320	-	-	-	(1.907)	320
Ukraine	184.958	-	92.296	15.193	-	110.000	-	167.254	15.193
United Kingdom	-	-	722.640	407.020	339.527	383.113	-	-	407.020
United Republic of Tanzania	526	-	703	240	-	-	-	1.229	240
United States of America	-	-	320.000	-	-	320.000	-	-	-
Uruguay	9.620	-	6.166	3.838	-	2.818	-	12.968	3.838
Uzbekistan	9.160	-	11.082	1.999	-	8.296	-	11.946	1.999
Vanuatu	526	-	552	80	-	1.003	-	75	80
Venezuela	(52.769)	-	34.308	12.794	-	-	-	(18.461)	12.794
Viet Nam	-	-	1.165	560	-	1.165	560	-	-
Yemen	705	-	1.391	800	-	-	-	2.096	800
Zambia	526	-	628	160	-	1.297	-	(143)	160
Zimbabwe	-	-	1.315	720	638	677	-	-	720
European Community	-	-	261.630	149.625	-	261.630	-	-	149.625
Quebec	-	-	200.000	200.000	-	200.000	-	-	200.000
Subtotal	2.224.390	84.244	12.888.221	6.185.010	563.531	12.323.752	173.205	2.309.572	6.011.805

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund for the Protection, Management and Development of the Coastal and Marine Environment and the Resources of the Northwest Pacific Region									
China			80.000			80.000			
Japan	125.000		250.000			250.000		125.000	
Republic of Korea			200.000			200.000			
Russian Federation	50.000		100.000					150.000	
Subtotal	175.000		630.000			530.000		275.000	
Trust Fund in Support of the Preparation and Negotiation of an Internationally Binding Instrument for the application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade									
Belgium									
Denmark									
Finland			8.493			8.493			
Netherlands	1.317.365	(229.840)	32.408			1.119.933			
Norway			18.987			18.987			
Sweden									
Switzerland			254.604			254.604			
United States of America			100.000			100.000			
European Community	12.317		776.848			789.165			
Subtotal	1.329.682	(229.840)	1.191.340			2.291.182			

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund in Support of the African Ministerial Conference on the Environment									
Benin	-	-	-	-	-	-	-	-	-
Burkina Faso	-	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-	-
Mauritania	10.000	(10.000)	-	-	-	-	-	-	-
Mauritius	-	-	29.906	-	-	29.906	-	-	-
Seychelles	-	-	-	-	-	-	-	-	-
South Africa	-	-	-	-	-	-	-	-	-
Zimbabwe	-	-	14.588	-	-	14.588	-	-	-
Subtotal	10.000	(10.000)	44.494	-	-	44.494	-	-	-
Trust Fund For Additional Voluntary Contributions In Support Of Approved Activities Under the Convention on Biological Diversity									
Australia	-	-	69.290	-	-	69.290	-	-	-
Canada	-	-	134.699	-	-	134.699	-	-	-
Colombia	-	-	260.067	-	-	260.067	-	-	-
Denmark	-	-	3.119	-	-	3.119	-	-	-
France	-	-	10.497	-	-	10.000	-	497	-
Japan	-	-	-	-	-	-	-	-	-
Malta	-	-	500	-	-	500	-	-	-
Netherlands	5.200	-	171.516	-	-	176.716	-	-	-
Slovakia	14.672	-	416.536	-	-	431.208	-	-	-
Slovenia	-	-	-	-	-	-	-	-	-
Spain	82.233	-	211.692	-	-	82.233	-	211.692	-
Sweden	-	-	59.232	-	-	-	-	59.232	-
Switzerland	2.000	-	251.229	-	-	253.229	-	-	-
United Kingdom	47.972	-	132.298	-	-	180.270	-	-	-
F.A.O. Rome	-	-	235.000	-	-	235.000	-	-	-
World Conservation Union	-	-	15.000	-	-	15.000	-	-	-
Subtotal	152.077	-	1.970.675	-	-	1.851.331	-	271.421	-

Schedule 3.1 (contin'd)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in 1998 for 1998-1999 and future years	Collections in 1998 1999 for 1998-1999 and prior years	Collections in 1998 1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Trust Fund For Voluntary Contributions To Facilitate the Participation Of Parties in the Process Of The Convention On Biological Diversity									
Australia			103 868			103 868			
Austria	(30 000)		65 000			35 000			
Canada			371 231			371 231			
Central African Republic			2 000					2 000	
Cuba			790			790			
Denmark	20 000		160 564			65 619		114 945	
Finland	20 000		48 043		20 000	28 043		20 000	
France			15 947					15 947	
Germany			114 923			114 923			
Ireland			82 405			82 405			
Japan	523 931					523 931			
Kenya			949			949			
Namibia			1 000					1 000	
Netherlands	100 000		7 029			107 029			
New Zealand			43 353			43 353			
Norway			205 178			205 178		50 000	
Republic of Korea			50 000						
Sweden			356 301			356 301		15 000	
Switzerland	57 194		137 637			179 831			
United Kingdom			440 030			440 030			
European Community	148 987	(6 083)	354 751			354 789		142 866	
Subtotal	840 112	(6 083)	2 560 999		20 000	3 013 270		361 758	
Trust Fund In Support of the Preparation for and Negotiation of an International Legally Binding Instrument for International Action on Persistent Organic Pollutants, and related Information Exchange and Technical Assistance Activities									
Australia			44 245			44 245		30 433	
Austria			100 000			69 567		53 431	
Canada			583 088			529 657		13 908	
Denmark			13 908						
Finland			71 074			71 074			
Germany			851 664			209 609		642 055	

Schedule 3.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Iceland	-	-	-	-	-	-	-	-	-
Madagascar	-	-	613	-	-	613	-	-	-
Netherlands	-	-	79,160	-	-	79,150	-	10	-
Norway	-	-	244,523	-	-	244,523	-	-	-
Sweden	-	-	72,903	-	-	72,903	-	-	-
Switzerland	-	-	156,133	-	-	156,133	-	-	-
United Kingdom	-	-	331,810	-	-	331,810	-	-	-
United States of America	-	-	3,120,000	-	-	3,100,000	-	20,000	-
F A O	-	-	10,000	-	-	10,000	-	-	-
Inuit Circumpolar	-	-	38,948	-	-	38,948	-	-	-
Subtotal	-	-	5,718,069	-	-	4,958,232	-	759,837	-
Trust Fund In Support of the Work of the UNEP High Level Committee of Ministers and Officials									
Argentina	-	-	5,000	-	-	5,000	-	-	-
Australia	-	-	-	-	-	-	-	-	-
Norway	-	-	47,615	-	-	47,615	-	-	-
Switzerland	6,803	-	55,532	-	-	62,335	-	-	-
United Kingdom	-	-	49,770	-	-	49,770	-	-	-
Subtotal	6,803	-	157,917	-	-	164,720	-	-	-
General Trust Fund In Support of the Implementation of the Global Programme of Action For The Protection of the Marine Environment from Land based Activities (GPA), and Related Information Exchange and Technical Assistance									
United States of America	-	-	400,000	-	-	400,000	-	-	-
Subtotal	-	-	400,000	-	-	400,000	-	-	-

Schedule 3.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1998-1999 and prior years	Collections in 1998-1999 for future years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
General Trust Fund In Support of the Implementation of Governing Council Decisions in the North American Region									
Mitsubishi									
Northern Telecom			25 000			25 000			
Waste Management			10 000			10 000			
Toyota, United States			250 000			250 000			
Subtotal			285 000			285 000			
General Trust Fund to Support the Activities of the UNEP Financial Services Initiatives on the Environment									
Bank Handlowy			500			500			
Switzerland			62 000			62 000			
Fin Ini for Env			238 000			161 974		76 026	
Swiss Ins Co			31 000			31 000			
Swiss Reinsurance Co			31 000			31 000			
Subtotal			362 500			286 474		76 026	
Trust Fund in Support of the UNEP/HABITAT Balkans Task Force on Environment and Human Settlement									
Austria			30 000			30 000			
Belgium			25 000					25 000	
Czech Republic			2 000			2 000			
Denmark			184 554			137 380		47 174	
Finland			537 615			537 615			
France			30 769					30 769	
Germany			57 681			57 681			
Italy			40 000					40 000	
Netherlands			30 000			30 000			
Norway			487 316			487 316			
Sweden			120 000			37 719		82 281	
United Kingdom			40 984					40 984	
Subtotal			1 585 919			1 319 711		266 208	
General Trust Fund For Implementing National Biodiversity Strategies and Action Plans									
Hungary			13 000			13 000			
Subtotal			13 000			13 000			
General Trust Fund In Support of the Lusaka Agreement Task Force									
United Republic of Tanzania			72 247			72 247			
Subtotal			72 247			72 247			
Grand total	17 763 902	937 388	69 311 489	23 721 205	1 346 155	70 501 791	593 819	15 164 833	23 127 386

Statement IV

MULTILATERAL FUND UNDER THE MONTREAL PROTOCOL ON SUBSTANCES THAT DEPLETE THE OZONE LAYER

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

Income	1998-1999	1996-1997
Voluntary contributions (sch. 4.1)	296,092,038	300,868,726
Interest income	26,356,730	29,941,063
Miscellaneous income	588,514	797,303
	323,037,282	331,607,092
Expenditure		
Staff and other personnel costs	3,313,404	2,798,064
Consultants	303,011	176,965
Travel	325,429	206,335
Contractual Services	383,441	162,061
Meetings and conferences	467,008	366,003
Acquisitions	48,139	(35,441)
Rentals	548,675	573,817
Operating expenses	99,739	72,507
Reporting costs	35,373	15,929
Sundry	103,440	96,085
Hospitality	15,152	8,906
Bank charges	7,000	473
Loss on Exchange	79,127	43,109
Programme support costs (statement VI)	300,026	303,017
UNEP managed activities	11,825,338	8,100,500
UNDP managed activities	42,540,000	87,702,603
UNIDO managed activities	77,568,937	61,053,573
World Bank managed activities	82,128,204	96,584,104
TOTAL EXPENDITURE	220,091,443	258,228,610
Excess of income over expenditure	102,945,839	73,378,482
Prior period adjustments	1,013,349	(20,321,013)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	103,959,188	53,057,469
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	475,006,509	421,949,040
RESERVES AND FUND BALANCES, END OF PERIOD	578,965,697	475,006,509

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999 (United States dollars)

Assets	1999	1997
Cash and term deposits (schedule 2.1)	24,705,145	2,788,866
Voluntary contributions receivable (sch. 4.1)	296,831,482	312,571,431
Inter-fund balance receivable	-	1,473,486
Other accounts receivable	489,196	443,662
Provision for doubtful debts (note 11)	(110,341)	-
Other assets-deferred charges (note 7)	7,732	28,697
Promissory notes	81,772,921	25,130,505
Operating funds provided to implementing agencies	322,831,285	290,074,877
TOTAL ASSETS	726,527,420	632,511,524
Liabilities		
Contributions received in advance (sch. 4.1)	146,666,667	157,313,204
Unliquidated obligations	171,463	168,913
Inter-fund balance payable (note 5)	569,011	-
Other accounts payable	154,582	22,898
TOTAL LIABILITIES	147,561,723	157,505,015
Reserves and fund balances		
Cumulative surplus	578,965,697	475,006,509
TOTAL RESERVES AND FUND BALANCES	578,965,697	475,006,509
TOTAL LIABILITIES,RESERVES AND FUND BALANCES	726,527,420	632,511,524

MULTILATERAL FUND UNDER THE MONTREAL PROTOCOL ON SUBSTANCES THAT DEPLETE THE OZONE LAYER

Schedule 4.1

Status of Contributions as at 31 December 1999

(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1999 and prior years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Australia	-	-	5,438,902	2,482,261	-	5,438,902	-	2,482,261
Austria	15,162	(15,162)	3,163,656	1,576,118	-	3,178,818	(15,162)	1,576,118
Azerbaijan	279,084	-	431,804	36,849	-	-	710,888	36,849
Belarus	1,073,829	-	1,074,918	137,345	-	100,000	2,048,747	137,345
Belgium	-	-	3,594,016	1,847,459	-	1,851,248	1,742,768	1,847,459
Bulgaria	-	-	-	31,824	-	-	-	31,824
Canada	964,357	-	10,264,563	4,612,784	-	10,116,614	1,112,306	4,612,784
Czech Republic	-	-	955,482	202,668	-	955,482	-	202,668
Denmark	-	-	2,636,766	1,157,383	-	2,636,766	-	1,157,383
Estonia	-	-	-	25,124	-	-	-	25,124
Finland	133,438	-	1,920,841	907,817	-	1,950,352	103,927	907,817
France	4,439,252	246,600	20,025,309	10,954,107	-	19,635,591	5,075,570	10,954,107
Germany	171,486	-	23,253,749	16,427,810	-	23,261,413	163,822	16,427,810
Greece	(1,950)	-	1,396,474	587,904	-	1,496,287	(101,763)	587,904
Hungary	-	-	514,490	200,993	-	514,490	-	200,993
Iceland	55,124	-	110,248	53,598	-	165,372	-	53,598
Ireland	-	-	771,736	375,186	-	385,868	385,868	375,186
Israel	123,523	-	983,044	577,854	-	624,045	482,522	577,854
Italy	16,517,368	-	19,100,470	9,098,273	-	4,184,925	31,432,913	9,098,273
Japan	33,525,977	-	53,989,106	33,471,998	-	79,411,650	8,103,433	33,471,998
Kuwait	200	-	-	-	-	200	-	-
Latvia	-	-	139,131	40,199	-	-	139,131	40,199
Liechtenstein	-	-	36,750	10,050	-	36,750	-	10,050
Lithuania	-	-	279,421	36,849	-	-	279,421	36,849

Schedule 4.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1998	Adjustments to prior years' pledges and receipts	Pledges for 1998 and 1999	Pledges for future years	Collections in prior yrs for 1998-1999 and future years	Collections in 1998-1999 for 1999 and prior years	Unpaid pledges for 1999 and prior years	Unpaid pledges for future years
Luxemborg	-	-	257,246	113,896	-	257,246	-	113,896
Monaco	12	-	36,750	6,700	-	36,742	20	6,700
Netherlands	-	-	5,833,958	2,731,827	-	5,833,958	-	2,731,827
New Zealand	-	-	881,984	370,162	-	895,193	(13,209)	370,162
Norway	1,028,982	-	2,057,964	1,021,713	-	3,086,946	-	1,021,713
Poland	1,606	-	1,240,290	346,712	-	1,241,896	-	346,712
Portugal	505,303	478,947	1,010,606	698,450	-	984,250	1,010,606	698,450
Russian Federation	62,990,339	-	16,353,456	2,490,635	-	-	79,343,795	2,490,635
Slovakia	126,767	-	303,182	65,323	-	429,949	-	65,323
Slovenia	61,290	-	-	-	-	61,263	27	-
Spain	-	-	8,682,032	4,336,419	-	8,682,032	-	4,336,419
Sweden	451,098	-	4,080,132	1,815,635	-	4,029,884	501,346	1,815,635
Switzerland	409,435	-	4,446,670	2,035,052	-	4,412,770	443,335	2,035,052
Tajikistan	-	-	65,746	8,375	-	-	65,746	8,375
Turkmenistan	116,321	-	119,436	13,399	-	-	235,757	13,399
Ukraine	2,005,663	-	4,189,424	505,832	-	-	6,195,087	505,832
United Kingdom	500,037	-	18,967,274	8,525,444	-	19,532,274	(64,963)	8,525,444
United States of America	29,764,524	120,517	77,152,757	36,666,667	-	96,587,176	10,450,622	36,666,667
Uzbekistan	-	-	332,255	61,973	-	-	332,255	61,973
Total	155,258,227	830,902	296,092,038	146,666,667	-	302,016,352	150,164,815	146,666,667

UNEP TECHNICAL COOPERATION

Statement of income and expenditure and
for the biennium

(United States

	Andean Eco-System Germany	Material Management Sweden	Consultancies to developing countries Finland	Financing of Professional Officers*	Environmental Health Hazards Germany	Environmental Awareness and Machinery Germany	Vienna Convention and Montreal Protocol Finland	Implementation of Montreal Protocol Sweden	Establishment of Account for Infoterra USA
Income									
Voluntary contributions	-	10,198	-	536,855	-	-	-	489,238	-
Interest income	-	1,070	3,064	16,703	-	16,911	29,435	21,564	278
Miscellaneous income	-	-	-	-	-	-	-	-	-
Gain on exchange	-	-	-	-	-	-	-	-	-
TOTAL INCOME	-	11,268	3,064	553,558	-	16,911	29,435	510,802	278
Expenditure									
Staff and other personnel costs	-	26,335	-	503,482	-	-	-	192,790	-
Consultants	-	51,380	-	45,000	-	571	8,110	-	-
Volunteers	-	-	-	(1,424)	-	-	-	-	-
Travel	-	30,488	6,695	-	-	-	22,490	21,252	(1,287)
Contractual Services	-	117,440	-	-	-	-	13,300	(37,750)	11,970
Meetings and conferences	-	84,354	22,050	40,000	-	985	7,033	39,705	45,519
Acquisitions	-	3,619	-	-	-	-	1,797	7,103	(6,284)
Rentals	-	-	-	5,000	-	-	-	-	-
Operating expenses	-	-	-	-	-	(1,064)	-	551	-
Reporting costs	-	18,231	-	-	-	1,500	2,858	-	-
UNEP participation costs	-	-	-	-	-	27,044	-	-	-
Sundry	-	10,016	-	-	-	2,000	75	11,572	-
Hospitality	-	404	-	-	-	-	-	-	-
Bank charges	-	13	-	36	-	-	-	26	-
Loss on exchange	-	-	-	-	-	-	-	-	-
Programme support costs (statement VI)	-	44,495	3,737	71,047	-	4,035	7,236	30,579	6,489
TOTAL EXPENDITURE	-	386,775	32,482	663,141	-	35,071	62,899	265,828	56,407
Excess (shortfall) of income over expenditure	-	(375,507)	(29,418)	(109,583)	-	(18,160)	(33,464)	244,974	(56,129)
Prior period adjustments	(555)	(7,720)	(2,037)	(24,728)	(1,210)	(2,547)	(9,984)	(313,015)	9,504
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(555)	(383,227)	(31,455)	(134,311)	(1,210)	(20,707)	(43,448)	(68,041)	(46,625)
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	1,588	455,631	70,112	565,797	1,210	239,824	478,077	308,036	71,713
RESERVES AND FUND BALANCES END OF PERIOD	1,033	72,404	38,657	431,486	-	219,117	434,629	239,995	25,088

TRUST FUNDS

Statement V.I

changes in reserves and fund balances
ended 31 December 1999

dollars)

Environmental damage Kuwait and Iraq Conflict	Global Environmental Facility	Implementation of Multilateral Fund by UNEP	International Environmental Technology Centre Japan	Management of Chemicals Switzerland	Ins and Regulatory Capacity of Dev Countrs in Africa Netherlands	Land degradation Assessment and Mapping in Kenya Netherlands	Action in accordance with Agenda 21 Sweden	Geographic Information Systems In Agricultural Research Norway	Implementation of Agenda 21 in Europe Netherlands
-	15.166.203	19.544.648	6.512.000	-	467.310	-	-	63.458	437.606
10.187	1.716.850	834.561	392.807	-	70.541	10.879	5.210	11.149	23.743
-	-	1.823	12.121	-	-	-	-	-	-
-	12	-	-	-	-	-	-	-	-
10.187	17.883.065	20.381.032	6.516.928	-	537.851	10.879	5.210	74.607	461.349
-	6.107.098	3.332.946	1.915.873	-	433.827	232	51.797	38.448	18.606
-	5.319.738	798.510	614.085	-	321.716	-	(2.500)	-	99.176
-	-	-	-	-	-	-	-	-	-
10.753	1.364.192	653.587	274.255	-	47.779	-	7.893	17.956	13.522
102.765	5.354.112	2.209.899	388.351	-	374.031	-	(1.319)	16.937	90.075
55.270	4.488.980	1.351.722	329.302	-	338.797	-	(7.963)	32.711	61.943
119.660	730.775	318.474	96.710	-	(725)	-	-	-	-
-	206.828	505.238	-	-	-	-	-	-	-
5.000	425.078	320.806	269.706	-	(10.634)	-	-	-	-
-	886.876	453.449	207.520	-	44.632	-	(7.550)	-	13.080
-	289.737	16.000	7.023	-	-	-	-	-	-
-	1.155.605	495.110	88.812	-	167	-	(598)	373	485
-	31.084	4.822	530	-	732	-	-	-	-
-	26	457	2.658	-	-	-	-	15	-
-	-	6.695	59.175	-	-	-	-	-	-
38.148	-	1.359.873	544.982	-	201.542	30	5.169	13.835	38.595
331.596	26.360.129	11.827.588	4.798.982	-	1.751.864	262	44.929	120.275	335.482
(321.409)	(8.477.064)	8.553.444	1.717.946	-	(1.214.013)	10.617	(39.719)	(45.668)	125.867
(4.538)	(121.974)	(33.487)	(108.756)	(2.662)	(27.937)	(42.596)	(4.865)	(254)	(3.764)
(325.947)	(8.599.038)	8.519.957	1.609.190	(2.662)	(1.241.950)	(31.979)	(44.584)	(45.922)	122.103
402.274	11.081.997	2.153.813	2.297.523	10.054	1.883.520	42.039	164.747	32.754	186.554
76.327	2.482.959	10.673.770	3.906.713	7.392	641.570	10.060	120.163	(13.168)	308.657

UNEP TECHNICAL COOPER

Statement of income and expendit
for the bi

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	Mana-gerial innova-tion Excel-lence USA	Montreal Proto-col for French Speak-ing African Coun-tries France	Network for Envtal Train-ing at Ter-tiary Level Denmark	Second-ment to CSD Nether-lands	Support of the UNEPNET implemen-tation Centre Norway	Regional Centres under the The Basel Convention Swiss Con-federation	UNEP High Level Chie of Mi-sters and Officials U.S.A.	Support Activit-es on Envtal Issues Japan	Program-matic and Adminive Reform of UNEP U.S.A.	Promotion of a Mining Expert S. Africa	C
Income											
Voluntary contributions	-	-	17.000	344.764	1.449.415	119.500	300.000	30.1.001		67.361	5
Interest income	-	2.490	4.373	24.669	76.047	17.762	35.512	17.277	93.642	3.375	
Miscellaneous income											
Gain on exchange											
TOTAL INCOME	-	2.490	21.373	369.433	1.525.462	137.262	335.512	317.277	93.642	70.742	5
Expenditure											
Staff and other personnel costs	-	8.290	23.681	372.942	770.082	42.345	13.688			103.706	2
Consultants	-	-	44.612	-	1.500	2.000		51.000			
Volunteers	-	-	-	-	-	-					
Travel	-	-	7.559	7.050	358.793	3.040					
Contractual Services	-	-	-	-	441.687	-		35.000			1
Meetings and conferences	3.000	-	71.212	-	-	189.760	327.342	9.584			
Acquisitions	-	-	-	-	-	27.412					
Rentals	-	-	-	-	-	-					
Operating expenses	-	-	-	-	-	3.323		2.796			
Reporting costs	-	-	3.482	-	-	14.762		17.000			
UNEP participation costs	-	-	-	-	40.000						
Sundry	-	-	4.057	-	-	-	(4.024)				
Hospitality	-	-	2.393	-	-						
Bank charges	-	-	20	-	36					20	
Loss on exchange	-	-	-	-	-	-					
Programme support costs (statement VI)	390	1.078	20.410	45.599	209.568	36.743	43.812	15.130		12.445	4
TOTAL EXPENDITURE	3.390	9.368	177.426	425.591	1.821.665	319.385	380.829	131.510		116.171	39
Excess (shortfall) of income over expenditure	(3.390)	(6.888)	(156.053)	(56.158)	(296.203)	(182.123)	(45.317)	185.767	93.642	(45.429)	18
Prior period adjustments	(209)	(282)	(116.208)	(376)	-	-	-	-	-	-	
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(3.599)	(7.170)	(272.261)	(56.534)	(296.203)	(182.123)	(45.317)	185.767	93.642	(45.429)	18
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	3.138	15.884	323.491	95.027	383.573	452.161	217.731	196.673	804.530	65.668	
RESERVES AND FUND BALANCES END OF PERIOD	(461)	8.714	51.230	38.493	87.370	270.038	172.414	382.440	898.172	20.239	18

TRUST FUNDS

Statement V.1 (continued)

Changes in reserves and fund balances
biennium ended 31 December 1999

Dollars

Fine-tuning of Pro-fessional Officer (vacant)	Provision of Pro-fessional Officer to the Ozone Secretariat	Product-ion of an infor-mation video and a video booklet	Implemen-tation of Personnel reforms in UNEP	Implemen-tation of Activities funded by the United Nations Foundation	Promotion of Cleaner Production investments in Developing Countries	Creation of a Senior Programme Officer in the UNEP/GPA Office in the Hague	Provision of an Executive Assistant to the Executive Director of UNEP	UNEP's Implemen-tation of Shipping and Pioneering Efforts	Support to the UNEP Informa-tion Unit	Office Equip-ment Fund	Total 1996-1999	1996-1997
411 243	96 000	491 300	1 200 000	1 518 560	2 269 189	226 567	117 109	298 337	342 291	1 970 000	55 604 995	43 376 601
5 140	1 116	1 376	75 475	22 749	48 121	824	507	852	469		3 534 291	2 929 419
											13 944	206 153
											12	891
406 389	97 116	492 376	1 275 475	1 540 759	2 318 310	227 391	117 616	299 189	342 760	1 970 000	59 253 102	46 513 063
282 120	87 639	14 244	130 000	105 504	70 916	95 995	102 536	21 253		120 575	13 204 556	12 292 051
		1 636		350 453	21 009						7 727 996	7 193 127
											(1 424)	980
		19 260		109 456	33 204	29 500					3 007 441	2 279 207
		10 043		494 645	206 000						9 945 389	3 749 622
				171 255	37 512			216 364			7 505 675	5 510 130
		515		6 858	25 821						1 332 179	1 379 517
		240		4 140							725 445	355 628
		1 503		9 117							1 232 182	187 187
		403		11 639							1 867 882	1 238 011
		11 000		191 695							586 703	234 701
		400		13 515							1 783 634	1 431 500
					72						40 037	35 587
16		16			35				21		1 396	86
											55 870	24 394
31 454	11 717	10 352	16 900	73 436	51 302	14 899	12 336	30 693		15 688	3 069 424	2 319 005
293 589	109 355	69 959	146 900	1 552 031	445 871	139 995	114 643	268 530	21	136 263	54 147 266	35 725 947
173 801	(18 239)	162 377	928 575	88 728	1 872 339	87 396	2 772	30 659	342 707	1 833 637	5 105 814	7 784 120
											(420 200)	(362 968)
173 801	(18 239)	162 377	928 575	88 728	1 872 339	87 396	2 772	30 659	342 707	1 833 637	4 285 614	7 421 152
											23 005 139	15 583 981
173 801	(18 239)	162 377	928 575	88 728	1 872 339	87 396	2 772	30 659	342 707	1 833 637	27 290 753	23 005 133

A/55/466

Statement of assets, liabilities

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	Andean Eco-System Germany	Material Management Sweden	Consultancies to developing countries Finland	Financing of Professional Officers*	Environmental Hazards Germany	Environmental Awareness and Machinery Germany	Vienna Convention and Montreal Protocol Finland	Implementation of Montreal Protocol Sweden
Assets								
Cash and term deposits (note 2.1)	35 700	120 389	30 508	483 136		207 473	422 101	302 052
Voluntary contributions receivable								
Inter-fund balances receivable (note 6)	19		2 230	1 295		10 805	4 551	
Other accounts receivable		576	1 268	23 606		456	3 000	6 126
Provision for doubtful debts (note 11)				(6 134)				
Other assets-Deferred charges (note 7)				8 235				
Operating funds provided to implementing agencies			5 000			2 280	15 031	
TOTAL ASSETS	35 720	120 665	39 006	510 138		221 014	444 683	308 180
Liabilities								
Unliquidated obligations		15 287		22 342		1 897	1 738	9 811
Accounts payable	4 175	9 932	349	16 063			2 316	620
Inter-fund balances payable (note 5)		24 442		40 247				57 754
Other liabilities advances by implementing agencies	30 509							
TOTAL LIABILITIES	34 687	49 661	349	78 652		1 897	10 054	68 185
Reserves and fund balances								
Cumulative surplus (deficit)	1 033	72 404	38 657	431 486		219 117	434 629	239 995
TOTAL RESERVES AND FUND BALANCES	1 033	72 404	38 657	431 486		219 117	434 629	239 995
TOTAL LIABILITIES RESERVES AND FUND BALANCES	35 720	120 665	39 006	510 138		221 014	444 683	308 180

* This comprises the following Trust funds

(a) Trust Fund for Financing of Professional Officers (Finland)
(b) Trust Fund to provide Experts to UNEP Ozone Secretariat (U S A)
(c) Trust Fund to provide Experts to the UNEP GRID (Global Resources Information Data Base)
(d) Trust Fund for the Provision of a Forestry Officer (U S A)
(e) Trust Fund for the Financing of Professional Officers (Rep. Of Korea)

and fund balances as at 31 December 1999

Statement V.I (continued)

(Dollars)

Environmental damage Kuwait and Iraq Conflict	Global Environmental Facility	Implementation of Multilateral Fund by UNEP	International Environmental Technology Centre Japan	Management of Chemicals Switzerland	Instl and Regulatory Capacity of Dev Count's in Africa Netherlands	Land degradation Assessment and Mapping in Kenya Netherlands	Action in accordance with Agenda 21 Sweden	Geographic information Systems in Agricultural Research Norway	Implementation of Agenda 21 in Europe Netherlands
17 248	(2 849 673)	13 190 156	4 146 740	6 608	880 632	6 441	82 202	116 833	383 219
					467 310				
1 277			272 573	784	11 710	4 035	27 574		
1 706	373 031	168 050	217 957		53 467	64	5 025		10 600
	2 738		(52 620)						
	26 192	2 762	29 169						
19 653	8 541 133	939 751					5 492		
39 884	6 093 421	14 300 719	4 613 819	7 392	1 413 119	10 540	120 293	116 833	393 819
	2 829 472	1 274 059	561 520		97 414				42 971
22 687	67 329	498 046	105 863		131 680	480	130	11 628	15 768
	713 661	1 854 844							26 170
			39 723		542 455			118 373	253
22 687	3 610 462	3 626 949	707 106		771 549	480	130	130 001	85 162
76 327	2 482 959	10 673 770	3 906 713	7 392	641 570	10 060	120 163	(13 168)	308 657
76 327	2 482 959	10 673 770	3 906 713	7 392	641 570	10 060	120 163	(13 168)	308 657
98 884	6 093 421	14 300 719	4 613 819	7 392	1 413 119	10 540	120 293	116 833	393 819

Statement of assets, liabilities,

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	Mana-gerial Innova-tion Excel-lence USA	Montreal Proto-col for French Speak-ing African Coun-tries France	Network for Envtal Train-ng at Ter-ary Level Denmark	Second-ment to CSD Nether-lands	Support of the UNEPNET Implemen-tation Centre Norway	Regional Centres Under the The Basel Convention Swiss Con-federation	UNEP High Level Office of Ministers and Officials U.S.A.	Support Activit-es on Envtal Issues Japan	Program-matic and Admin ve Reform of UNEP U.S.A.	Provision of a Mining Expert S. Africa	
Assets											
Cash and term deposits (note 2.1)	3.100	15.657	103.232	157.045	5.955	193.492	325.429	703.896	475.826	54.261	
Voluntary contributions receivable											
Inter-fund balances receivable (note 5)	27					14.564					
Other accounts receivable			3.495	2.784			18.925	2.791	22.346	1.201	
Provision for doubtful debts (note 11)											
Other assets-Deferred charges (note 7)											
Operating funds provided to implementing agencies					175.908	98.785					
TOTAL ASSETS	3.127	15.657	106.727	159.829	181.863	306.781	344.353	706.677	898.172	55.462	
Liabilities											
Unliquidated obligations			6.625	12.194			3.959	21.449			
Accounts payable	3.588	1.078	383	7.457	94.493	36.743	490	2.788		6.001	
Inter-fund balances payable (note 5)		5.865	48.489	101.685			167.520	300.000		27.222	
Other liabilities-advances by implementing agencies											
TOTAL LIABILITIES	3.588	6.943	55.497	121.336	94.493	36.743	171.939	324.237		35.223	
Reserves and fund balances											
Cumulative surplus (deficit)	(461)	8.714	51.230	38.493	87.370	270.038	172.414	382.440	898.172	20.239	
TOTAL RESERVES AND FUND BALANCES	(461)	8.714	51.230	38.493	87.370	270.038	172.414	382.440	898.172	20.239	
TOTAL LIABILITIES RESERVES AND FUND BALANCES	3.127	15.657	106.727	159.829	181.863	306.781	344.353	706.677	898.172	55.462	

Statement I.1 (continued)

and fund balances as at 31 December 1999

(Dollars)

Fine-tuning of the field level UN Co-ordination Officer in the Occupied Palestinian Territory, Gaza Sweden	Provision of the Technical Officer to the Executive Director Netherlands	Production of an information and education booklet Germany	Implementation support of Personnel reforms UNDP	Expansion of Cleaner Production investments in Developing Countries Norway	Provision of a Senior Programme Officer to the UNEP/GPA Office in the Hague France	Provision of an Executive Assistant to the Executive Director of UNEP UNEP	UNEP's implementation of Enabling and Pioneering Envitar Projects Germany	Support to the Global International Waters Project Finland	Global Environmental Facility Fee-based System	Total 1999	Total 1998
										24.258.314	17.856.015
223.140	(11.339)	126.920	1.043.141	(354.437)	2.197.711	118.270	19.802	268.306	342.707	1.970.000	2.437.310	116.208
											668.824	3.453.350
				297.670							1.031.274	1.042.569
1.000	1.677	3.227	28.314	31.067	10.275	521					(55.016)	
											66.358	113.289
											10.132.686	6.124.628
		37.371		279.252								
224.140	(9.662)	167.518	1.071.455	248.283	2.197.786	118.791	19.802	268.306	342.707	1.970.000	38.528.750	28.706.059
											5.297.540	3.093.150
16.206				118.990	119.463	23.056	4.822				1.156.979	1.137.542
1.047	212	6.142	14.900	66.965	15.216	691	1.309			15.688	4.142.166	1.339.594
26.209	6.158	17.000	130.000		190.768	1.048	10.900	237.637		120.675	731.312	130.630
											11.237.997	5.700.920
43.639	6.160	23.142	144.900	185.955	325.447	31.395	17.030	237.637		136.363		
180.490	(15.822)	144.376	926.555	62.328	1.872.339	87.396	2.772	30.669	342.707	1.833.637	27.290.753	23.005.139
180.490	(15.822)	144.376	926.555	62.328	1.872.339	87.396	2.772	30.669	342.707	1.833.637	27.290.753	23.005.139
224.140	(9.662)	167.518	1.071.455	248.283	2.197.786	118.791	19.802	268.306	342.707	1.970.000	38.528.750	28.706.059

OTHER TRUST FUNDS: UNEP JUNIOR PROFESSIONAL OFFICERS PROGRAMME FINANCED BY THE GOVERNMENTS OF AUSTRIA, DENMARK, NORWAY, GERMANY, JAPAN, NETHERLANDS, SWEDEN, FRANCE, ITALY, BELGIUM,AUSTRALIA AND THE U.S.A.

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

	Austria	Denmark	Norway	Germany	Japan	Netherlands	Sweden	France	Italy	Belgium	Australia	United States	Total 1998-1999	Total 1996-1997
Income														
Voluntary contributions		817 542		272 909	511 394	2 144 922	261 916		298 188			278 300	4 585 171	2 830 081
Gain on exchange						161							161	
Interest income	8 191	37 211	231	4 847	25 739	72 085	3 252	3 718	5 109	5 839	1 317	6 731	174 270	210 442
TOTAL INCOME	8 191	854 753	231	277 756	537 133	2 217 168	265 168	3 718	303 297	5 839	1 317	285 031	4 759 602	3 040 523
Expenditure														
Staff and other personnel costs personnel costs	26 558	660 893		140 672	185 784	1 010 696	337 809	68 105	201 661	(278)	26 597	276 259	2 934 756	2 273 977
Consultancy														(179)
Travel	479	27 566		(2 191)	1 067	53 324	14 582		10 302				105 129	85 090
Sundry						(278)							(278)	
Bank charges		100		54			39						193	86
Programme support costs (statement VI)	3 244	82 615		16 618	22 422	127 649	42 287	8 173	25 436	(33)	3 192	33 151	364 754	283 067
TOTAL EXPENDITURE	30 281	771 174		155 153	209 273	1 191 391	394 717	76 278	237 399	(311)	29 789	309 410	3 404 554	2 642 041
Excess (shortfall) of income over expenditure	(22 090)	83 579	231	122 603	327 860	1 025 777	(129 549)	(72 560)	65 898	6 150	(28 472)	(24 379)	1 355 048	398 482
Prior period adjustments	(583)	(15 041)	11	(1 349)	(5 481)	(8 663)	(1 989)	(3 432)	(523)	(3 671)	(18)		(40 939)	(28 609)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(22 673)	68 538	242	121 254	322 379	1 017 114	(131 538)	(75 992)	65 375	2 279	(28 490)	(24 379)	1 314 109	369 873
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	96 655	496 179	3 700	97 566	357 679	298 484	26 563	183 016	10 543	158 333	88 435	6 335	1 823 488	1 453 615
RESERVES AND FUND BALANCES END OF PERIOD	73 982	564 717	3 942	218 820	680 058	1 315 598	(104 975)	107 024	75 918	160 612	59 945	(18 044)	3 137 597	1 823 488

Statement of assets, liabilities, reserves and fund balance as at 31 December 1999

(United States dollars)

	Austria	Denmark	Norway	Germany	Japan	Netherlands	Sweden	France	Italy	Belgium	Australia	United States	Total 1999	Total 1998
Assets														
Cash and term deposits (Sch. 2.1)	80 200	641 974	9 009	267 251	758 839	1 532 479	(102 215)	207 992	133 491	162 437	51 640	114 210	3 815 313	2 935 184
Voluntary contributions receivable														150 000
Inter-fund balance receivable (note 8)	55		11				24 669	644		1 261	14 855		41 501	
Other accounts receivable	1 551	14 512		27 754	11 189	20 912	9 969	1 684	6 431	984	388	5 662	101 036	180 570
Provision for doubtful debts (note 11)				(262)			(29)	(1 380)					(1 651)	11 865
Other assets Deferred charges														
TOTAL ASSETS	81 806	656 486	9 020	294 743	770 028	1 551 391	(67 606)	108 960	139 928	164 688	66 883	179 872	3 956 199	3 257 589
Liabilities														
Unliquidated obligations		5 866		21 660	3 238	48 793	8 023		2 915			7 004	94 599	39 454
Inter-fund balances payable (note 5)		48 882		30 875	75 050	164 962			52 788			176 085	548 642	1 022 367
Other accounts payable	7 824	37 021	5 078	23 388	11 682	22 038	31 346	1 936	9 207	4 076	6 938	14 827	175 361	312 280
TOTAL LIABILITIES	7 824	91 769	5 078	75 923	89 970	235 793	37 369	1 936	64 910	4 076	6 938	197 916	818 602	1 434 101
Reserves and fund balances														
Cumulative surplus (deficit)	73 982	564 717	3 942	218 820	680 058	1 315 598	(104 975)	107 024	75 018	160 612	59 945	(18 044)	3 137 597	1 823 488
TOTAL RESERVES AND FUND BALANCES	73 982	564 717	3 942	218 820	680 058	1 315 598	(104 975)	107 024	75 018	160 612	59 945	(18 044)	3 137 597	1 823 488
TOTAL LIABILITIES, RESERVES AND FUND BALANCES BALANCES	81 806	656 486	9 020	294 743	770 028	1 551 391	(67 606)	108 960	139 928	164 688	66 883	179 872	3 956 199	3 257 589

Statement V.3

TRUST FUND FOR FINANCING THE UNEP SASAKAWA ENVIRONMENT PRIZE

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

	1998-1999	1996-1997
Income		
Voluntary contributions	490,000	425,000
Interest income	131,712	159,419
TOTAL INCOME	621,712	584,419
Expenditure		
Administrative support personnel	7,159	7,162
Travel	25,763	23,563
Contractual services	-	(5,153)
Meetings and conferences	44,616	56,688
Operating expenses	2,681	5,500
Reporting costs	36,094	529
Sundry	7,272	24,132
Hospitality (Award ceremony)	34,407	41,711
Programme support costs (statement VI)	46,539	46,037
Prize award	400,000	600,000
TOTAL EXPENDITURE	604,531	800,169
Prior period adjustments	(19,619)	
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(2,438)	(215,750)
Transfer to Endowment Fund - Prior period adjustment	(1,436,185)	
Transfer to Endowment Fund - Current period	(39,514)	
RESERVES AND FUND BALANCES, BEGINNING OF THE PERIOD	1,469,825	1,685,575
RESERVES AND FUND BALANCES, END OF THE PERIOD	(8,312)	1,469,825

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

	1999	1997
Assets		
Cash and term deposits (schedule 2.1)	1,516,435	1,576,844
Accounts receivable - Other	33,829	34,776
TOTAL ASSETS	1,550,264	1,611,620
Liabilities		
Unliquidated obligations	43,949	55,534
Accounts payable - interfund balance (note 5)	33,026	46,636
Accounts payable - Other	5,902	39,625
TOTAL LIABILITIES	82,877	141,795
Reserves and fund balances		
Cumulative surplus	(8,312)	1,469,825
Endowment fund	1,475,699	-
TOTAL RESERVES AND FUND BALANCES	1,467,387	1,469,825
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	1,550,264	1,611,620

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

	1998-1999	1996-1997
Income		
Programme support costs: UNEP general trust funds (statement III)	7 130 433	5 685 694
Programme support costs: Multilateral Fund (statement IV)	300 026	303 017
Programme support costs: UNEP technical co-operation trust funds (statement V.I)	3 069 424	2 319 005
Programme support costs: UNEP Junior Professional Officers Programme (statement V.2)	364 754	283 067
Programme support costs: UNEP Sasakawa Environment Prize (statement V.3)	46 539	46 037
Counterpart contributions (statement VII.I)	23 041	-
Interest income	500 566	620 874
Miscellaneous income	-	1 220
TOTAL INCOME	11 434 783	9 258 914
Expenditure		
Salaries	4 017 324	4 149 252
General temporary assistance	4 582 135	1 580 689
Overtime and night differential	9 074	37 733
Consultants	83 449	-
Common staff costs	2 038 180	1 486 486
Travel	364 577	206 474
Contractual services	213 874	142 450
General operating expenses	318 263	113 639
Supplies and materials	21 745	2 519
Acquisitions	695 166	-
TOTAL EXPENDITURE	12 343 787	7 719 244
Prior period adjustments	(88 419)	-
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(997 423)	1 539 670
Savings on, or cancellation of, prior periods' obligations	57 402	79 423
Transfer to operating reserve	(2 500 000)	-
FUND BALANCES		
BEGINNING OF THE PERIOD	5 948 926	4 329 833
END OF THE PERIOD	2 508 905	5 948 926

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

	1999	1997
Assets		
Cash and term deposits (schedule 2.1)	5 052 642	4 381 344
Accounts receivable		
Inter-fund balances	-	22 605
Other	3 148 287	3 760 129
TOTAL ASSETS	8 200 929	8 164 078
Liabilities		
Unliquidated obligations	955 611	147 935
Accounts payable		
Inter-fund balances (note 5)	1 014 818	-
Other	1 221 595	2 067 217
TOTAL LIABILITIES	3 192 024	2 215 152
Reserves and fund balances		
Operating Reserve	2 500 000	-
Cumulative surplus	2 508 905	5 948 926
TOTAL RESERVES AND FUND BALANCES	5 008 905	5 948 926
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	8 200 929	8 164 078

COUNTERPART CONTRIBUTIONS

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

	Counterpart (main) (1)	Caribbean (2)	East Asian Seas (3)	Mediterranean Plan (4)	Ozone (5)	Cites (6)	Migratory Species (7)	Basel Convention (8)	Total 1998-1999	1996-1997
Income										
Voluntary contributions	12.602.708	-	64.701	1.285.835	160.585	241.060	295.853	186.602	14.837.344	17.495.260
Interest income	-	24.795	278	26.597	8.769	14.933	1.887	505	77.764	-
Miscellaneous income	1.614	-	-	-	-	-	-	-	1.614	1.836
TOTAL INCOME	12.604.322	24.795	64.979	1.312.432	169.354	255.993	297.740	187.107	14.916.722	17.497.096
Expenditure										
Staff and other personnel costs	4.681.763	-	-	44.826	13.534	-	24.894	-	4.765.017	3.207.599
Consultants	2.018.791	-	-	583.576	-	-	5.809	-	2.608.176	1.755.568
Volunteers	5.661	-	-	-	-	-	-	-	5.661	-
Travel	1.080.450	-	-	19.834	60.379	-	-	74.739	1.235.402	933.328
Contractual services	3.160.723	-	14.000	327.896	61.780	-	99.975	-	3.664.374	2.433.374
Fellowships	218.599	-	-	-	-	-	-	-	218.599	36.395
Training	703.863	-	50.406	184.130	-	-	-	-	938.399	687.294
Meetings and conferences	1.353.697	-	-	53.847	(4.488)	-	98.466	23.000	1.524.522	2.831.648
Acquisitions	455.967	-	-	-	-	-	2.301	-	458.268	383.096
Rentals	(82.755)	-	-	-	-	-	-	4.000	(78.755)	632.437
Operating expenses	391.290	-	-	3.200	-	-	-	-	394.490	214.704
Reporting costs	963.564	-	-	800	-	-	37.132	-	1.001.496	897.331
Sundry	201.595	-	-	1.253	11.330	-	391	17.000	231.569	1.080.190
Hospitality	45.463	-	-	-	-	-	-	-	45.463	71.739
UNEP participation costs	294.142	-	-	-	-	-	-	-	294.142	232.666
Bank charges	33	-	-	-	40	8	-	42	123	-
Loss on exchange	101.144	-	-	-	-	-	-	-	101.144	-
Programme support costs (stat VI)	23.041	-	-	-	-	-	-	-	23.041	-
TOTAL EXPENDITURE	15.617.031	-	64.406	1.219.362	142.575	8	268.968	118.781	17.431.131	15.397.369
Excess (shortfall) of income over expenditure	(3.012.709)	24.795	573	93.070	26.779	255.985	28.772	68.326	(2.514.409)	2.099.727
Prior period adjustments	1.428.194	-	-	-	-	-	-	-	1.428.194	(277.898)
NET EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE	(1.584.515)	24.795	573	93.070	26.779	255.985	28.772	68.326	(1.086.215)	1.821.829
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	10.633.566								10.633.566	8.811.737
RESERVES AND FUND BALANCES END OF PERIOD	9.049.051	24.795	573	93.070	26.779	255.985	28.772	68.326	9.547.351	10.633.566

(1) Voluntary Counterpart Contributions in support of the Environment Fund
(2) Voluntary Counterpart Contributions in support of the Action Plan for the Caribbean Environment Programme
(3) Voluntary Counterpart Contributions in support of the East Asian Seas Action Plan
(4) Voluntary Counterpart Contributions in support of the Mediterranean Action Plan
(5) Voluntary Counterpart Contributions in support of the Activities of the Ozone Secretariat
(6) Voluntary Counterpart Contributions in support of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
(7) Voluntary Counterpart Contributions in support of the Convention of Migratory Species of Wild Animals (CMS)
(8) Voluntary Counterpart Contributions in support of the Basel Convention

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

Statement VII (Consolidated)

(United States dollars)

	Counterpart (main) (1)	Caribbean (2)	East Asian Seas (3)	Mediterranean Plan (4)	Ozone (5)	Cities (6)	Migratory Species (7)	Basel Convention (8)	Total 1999	1998
Assets										
Cash and term deposits (sch 2.1)	15 101 095	156 281	64 979	905 492	215 177	266 220	130 000	172 600	17 001 844	15 122 059
Voluntary contributions receivable	728 621								728 621	934 667
Other accounts receivable	455 535	21 954		9 685	5 252	11 420	1 201		505 047	611 371
Provision for doubtful debts (note 11)	(3 105)								(3 105)	
Other assets-Deferred charges (note 7)	1 552								1 552	3 105
Operating funds provided to implementing agencies	576 542						11 000		587 542	1 691 446
TOTAL ASSETS	16 860 240	178 235	64 979	905 177	220 429	277 640	142 201	172 600	18 821 501	18 362 642
Liabilities										
Unliquidated obligations	2 123 053		1 799	83 714	142 681		86 057	77 882	2 495 186	2 069 616
Inter-fund balances payable (note 5)	2 965 047	153 440	62 607	728 393	50 969	21 655	47 372	26 392	4 055 875	872 852
Other accounts payable	2 723 089								2 723 089	4 787 608
TOTAL LIABILITIES	7 811 189	153 440	64 406	812 107	193 650	21 655	113 429	104 274	9 274 150	7 729 076
Reserves and Fund balances										
Cumulative surplus	9 049 051	24 795	573	93 070	26 779	255 985	28 772	68 326	9 547 351	10 633 566
TOTAL RESERVES AND FUND BALANCES	9 049 051	24 795	573	93 070	26 779	255 985	28 772	68 326	9 547 351	10 633 566
TOTAL LIABILITIES RESERVES AND FUND BALANCES	16 860 240	178 235	64 979	905 177	220 429	277 640	142 201	172 600	18 821 501	18 362 642

Statement VII.2

NON-CONVERTIBLE CURRENCY
COUNTERPART CONTRIBUTION TO THE MEDITERRANEAN TRUST FUND

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

Income	1998-1999	1996-1997
Voluntary contributions	800,000	800,000
TOTAL INCOME	800,000	800,000
Expenditure		
Staff and other personnel costs	(1,348)	22,793
Acquisitions	60,220	101,257
Rentals	246,713	208,946
Operating expenses	145,401	178,228
Reporting costs	18,981	63,856
Sundry	136,586	197,038
Hospitality	-	10,523
Bank charges	972	-
Loss on exchange	1,023	4,501
TOTAL EXPENDITURE	608,548	787,142
Excess of income over expenditure	191,452	12,858
Provision for doubtful debts (note 11)	(2,466)	-
NET EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE	188,986	12,858
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	218,496	205,638
RESERVES AND FUND BALANCES, END OF PERIOD	407,482	218,496

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

(United States dollars)

Assets	1999	1997
Cash and term deposits (schedule 2.2)	22,162	1,438
Inter-fund balances receivable (note 8)	409,819	193,583
Other accounts receivable	71,327	92,511
Provision for doubtful debts (note 11)	(2,466)	-
TOTAL ASSETS	500,842	287,532
Liabilities		
Unliquidated obligations	83,614	69,036
Other accounts payable	9,746	-
TOTAL LIABILITIES	93,360	69,036
Reserves and fund balances		
Cumulative surplus	407,482	218,496
TOTAL RESERVES AND FUND BALANCES	407,482	218,496
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	500,842	287,532

Statement VII.3

NON-CONVERTIBLE CURRENCY
COUNTERPART CONTRIBUTION TO THE CARIBBEAN TRUST FUND

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

Income	1998-1999	1996-1997
Voluntary contributions	66,864	99,719
Interest	41	-
TOTAL INCOME	66,905	99,719
Expenditure		
Staff and other personnel costs	50,985	15,819
Reporting costs	-	1,177
Sundry	8,233	-
Loss on exchange	1,207	390
TOTAL EXPENDITURE	60,425	17,386
Excess (shortfall) of income over expenditure	6,480	82,333
Prior period adjustment	(4,206)	-
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	2,274	82,333
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	43,401	(38,932)
RESERVES AND FUND BALANCES, END OF PERIOD	45,675	43,401

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

(United States dollars)

Assets	1999	1997
Cash and term deposits (schedule 2.2)	380	13,526
Voluntary contributions receivable	-	15,088
Inter-fund balances receivable (note 8)	34,159	27,099
Other accounts receivable	15,342	3,115
Provision for doubtful debts (note 11)	(4,206)	-
TOTAL ASSETS	45,675	58,828
Liabilities		
Other accounts payable	-	15,427
TOTAL LIABILITIES	-	15,427
Reserves and fund balances		
Cumulative (deficit) surplus	45,675	43,401
TOTAL RESERVES AND FUND BALANCE	45,675	43,401
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	45,675	58,828

Statement VIII

REVOLVING FUND (INFORMATION)

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1999

(United States dollars)

	1998-1999	1996-1997
Income		
Sale of publications and royalties	284,250	438,063
TOTAL INCOME	284,250	438,063
Expenditure		
Publications	243,698	330,231
TOTAL EXPENDITURE	243,698	330,231
Excess (shortfall) of income over expenditure	40,552	107,832
Prior period adjustments	6,844	50,000
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	47,396	157,832
Transfer to Environment Fund	(47,396)	(157,832)
RESERVES AND FUND BALANCES :		
BEGINNING OF THE PERIOD	200,000	200,000
END OF THE PERIOD	200,000	200,000

Statement of assets, liabilities, reserves and fund balances as at 31 December 1999

	1999	1997
Assets		
Inter-fund balances receivable (note 8)	199,723	214,522
Other accounts receivable	17,804	17,478
TOTAL ASSETS	217,527	232,000
Liabilities		
Unliquidated obligations	-	14,595
Other accounts payable	17,527	17,405
TOTAL LIABILITIES	17,527	32,000
Reserves and fund balances		
Cumulative surplus	200,000	200,000
TOTAL RESERVES AND FUND BALANCES	200,000	200,000
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	217,527	232,000

Notes to the financial statements

Note 1
The United Nations Environment Programme and its objectives

On 15 December 1972, the General Assembly adopted resolution 2997 (XXVII), by which it created the United Nations Environment Programme (UNEP), comprising a Governing Council, a Secretariat, an Environment Fund and a Coordination Board. The primary objectives of UNEP are as follows:

(a) To promote international cooperation in the field of the environment and to recommend policies to that end;

(b) To provide general policy guidance for environmental programmes within the United Nations system;

(c) To keep under review the world environmental situation in order to ensure that emerging environmental problems of wide international significance receive consideration;

(d) To promote the acquisition, assessment and exchange of environmental knowledge and information and to provide technical advice on the formulation and implementation of environmental programmes within the United Nations system;

(e) To review the impact of national and international environmental policies on developing countries as well as the problem of additional costs of implementation in developing countries and to ensure the compatibility of environmental programmes and projects with the plans and priorities of those countries;

(f) To advise intergovernmental bodies of the United Nations system on the formulation and implementation of environmental programmes;

(g) To secure the effective cooperation of contributions from relevant scientific and other professional communities;

(h) To finance wholly or partly, new environmental initiatives undertaken within and outside the United Nations system so as to fulfil the policy-guidance role of UNEP;

(i) To finance programmes of general interest, such as monitoring, assessment, data-collecting systems, improvement of environmental quality management, environmental research, information exchange and dissemination, public education and training, environmental institutions, and technological development suited to economic growth compatible with environmental safeguards;

(j) To coordinate environmental programmes within the United Nations system, review their implementation and assess their effectiveness;

(k) To report on the cooperation and coordination among all bodies concerned in the implementation of environmental programmes.

Note 2
Summary of significant accounting policies

The following are the significant accounting policies of UNEP:

(a) The accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of the United Nations Environment Programme, specific decisions of the Governing Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles;

The United Nations and the United Nations Environment Fund follow the common accounting standards of the United Nations system (A/48/530), and where departures from the standards occur as a result of the legislative authorities of individual organizations, attention is drawn to each instance in the statement of significant accounting policies included in the financial statements;

(b) Regular budget of the United Nations. The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII). Details of the expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in this report;

(c) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of financial reserve is determined from time to time by the Governing Council and the Council, in its decision 18/40, paragraph 9, authorized the Executive Director to increase gradually the level of the financial reserve to $20 million by 1999 using the underutilized Fund resources;

(d) Operational reserve. With regard to the Special Account Programme Support Costs, an operational reserve is required to be held to protect against unforeseen shortfalls in delivery, inflation and currency adjustments or to liquidate legal obligations in case of abrupt terminations of activities financed from extrabudgetary resources;

(e) Revolving Fund. The Governing Council, by its decision 11/(III) of 22 March 1994, established a Revolving Fund (Information) to finance the production of materials in support of national programmes of public information and education in the environment field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from Revolving Fund (Information) shall be credited to that Fund. Cumulative surplus in excess of $200,000 is transferred to the Environment Fund;

(f) The financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services;

(g) Fund accounting. The accounts are maintained on a "fund accounting" basis and each fund is maintained as a distinct financial and accounting entity with a

separate self-financing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(h) The financial period of UNEP is a biennium and consists of two consecutive calendar years;

(i) The income and expenditures and assets and liabilities are recognized on the accrual basis of accounting;

(j) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Expenditures include the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts;

(k) Translation of currencies. The accounts of UNEP are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of transaction at the rates of exchange established by he Treasurer of the United Nations. In respect of such currencies, the financial statements reflect the cash, investments and unpaid pledges in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements;

Differences arising from the conversion of currencies at the United Nations rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the Financial Rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from Governments are recorded as credit or debit to such contributions;

(l) Contributions. Pledges are recorded as income on the basis of a written commitment by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income. Pledges to the Environment Fund remaining unpaid after four years are written off with the approval of the Governing Council. Pledges to Trust Funds which involve the share of a party or parties for a budget convention that has been approved by Governments are written off with the approval of the Conference of Parties in question. And finally, trust funds which are purely voluntary are written off with the approval of the Executive Director of UNEP;

(m) Investments. Funds on deposits in interest-bearing bank accounts, certificates of deposits and time deposits are shown in the statements of assets and liabilities as cash and term deposits;

(n) Deferred charges. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of the entitlement to the education grant, at which time the budgetary account is charged and the advance recovered;

(o) Fixed assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase;

(p) Contingencies. No provision is made in the Environment Fund for end-of-service benefits including accrued annual leave, and for post retirement benefits. However, provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for the personnel financed from trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of the net base pay;

(q) Miscellaneous income consists of the following:

(i) Refunds of expenditure charged to prior financial periods;

(ii) Monies accepted in respect of which no purpose is specified;

(iii) Uncashed cheques one year from their date of issuance;

(iv) Interest from counterpart contributions to the Fund;

(v) Balance of the Revolving Fund in excess of $200,000 as at the end of the biennium.

(r) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and its supporting administrative instructions (ST/AI/285 and ST/AI/286), although, as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to funds such as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

(s) At the 11th meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes did constitute committable resources and that the deposit of a promissory note would be considered to be payment of a country's contribution to the Multilateral Fund. Consequently, promissory notes received from member countries have been reflected accordingly in the accounts of the Fund.

Note 3
Financial reporting by agencies and supporting organizations

All agencies and organizations (except 11) engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 1999.

Note 4
Summary of expenditure by object code for the Fund programme and Fund programme reserve activities for the biennium ended 31 December 1999

(United States dollars)

Object of expenditure	*Disbursements*	*Unliquidated obligations*	*Total*
Project personnel	22 584 425	591 638	23 176 063
Consultants	2 163 859	966 254	3 130 113
Administrative support personnel	8 540 234	81 429	8 621 663
Travel	3 017 799	410 167	3 427 966
Sub-contracts	9 622 776	4 160 871	13 783 647
Fellowships	364 271	4 445	368 716
Meetings and conferences	3 097 114	1 250 929	4 348 043
Expendable equipment	568 722	147 647	716 369
Non-expendable equipment	664 231	498 274	1 162 505
Rentals	2 431 999	55 778	2 487 777
Operation and maintenance of equipment	394 916	189 202	584 118
Reporting costs	1 779 928	752 164	2 532 092
Sundry	2 049 986	445 178	2 495 164
Hospitality	39 920	13 900	53 820
UNEP participation costs (external projects)	988 507	43 032	1 031 539
Total	**58 308 687**	**9 610 908**	**67 919 595**

Note 5
Inter-fund balances receivable by Environment Fund

The following is a breakdown of inter-fund balances receivables as at 31 December 1999 appearing in statement II (in United States dollars):

UNEP General Trust Funds (statement III)	
CITES	3 563 467
Environmental Training Network	53 998
Montreal Protocol	408 847
Vienna Convention	417 169
Conservation of Migratory Species	104 546
Basel Convention	886 791
Implementation of the Basel Convention	323 795
Northwest Pacific Region	52
Prior Informed Consent Procedure	171 942

Bio-diversity support for approved activities	84 761
Bio-diversity participation of parties	131 300
International Action on Persistent Organic Pollutants	630 928
UNEP High-Level Committee	6 653
Implementation of Governing Council in North America	197 188
Financial services on environment	119 833
UNEP/HABITAT Balkans Task Force	489 510
Subtotal	**7 590 780**
Multilateral Fund under the Montreal Protocol (statement IV)	569 011
UNEP Technical Cooperation trust funds (statement V.1)	
Material management (Sweden)	24 442
Financing of professional officers	40 247
Implementation of Montreal Protocol (Sweden)	57 754
Global Environmental Facility	713 661
Implementation of the Multilateral Fund by UNEP	1 854 844
Implementation of Agenda 21 in Europe (Netherlands)	26 170
Montreal Protocol for French-Speaking African Countries (France)	5 865
Network for environmental training at the tertiary level (Denmark)	48 489
Secondment to Commission on Sustainable Development (Netherlands)	101 685
UNEP High-Level Committee of Ministers and Officials (United States of America)	167 520
Support activities on environmental issues (Japan)	300 000
Provision of a mining expert (South Africa)	27 222
Coordination Office of GPA (Netherlands)	23 219
Financing of professional officers by Nordic Governments (Sweden)	28 252
Provision of a professional officer to the Ozone Secretariat (Netherlands)	8 168
Production of an information video and video booklet (Germany)	17 000
Implementation of personnel reforms in UNEP (United States of America)	130 000
Promotion of cleaner production investments in developing countries (Norway)	190 768
Provision of a Senior Programme Officer to the UNEP/GPA Office in the Hague (France)	7 648
Provision of an Executive Assistant to the Executive Director of UNEP (United Kingdom)	10 900
Implementation by UNEP of enabling and pioneering environmental projects (Germany)	237 637
Implementation of Federation of European Accountants-based system (Global Environmental Facility)	120 675
Subtotal	**4 142 166**
UNEP Junior Professional Officers Programme (statement V.2)	
Denmark	48 882
Germany	30 875

Japan	75 050
Netherlands	164 962
Italy	52 788
United States of America	176 085
Subtotal	**548 642**
Sasakawa UNEP Environment Prize (statement V.3)	33 026
Special account for programme support (statement VI)	1 014 818
Counterpart contributions (statement VII.1)	
Main	2 965 047
Caribbean	153 440
East Asian Seas	62 607
Mediterranean Plan	728 393
Ozone	50 969
Cites	21 655
Migratory Species	47 372
Basel Convention	26 392
Subtotal	**4 055 875**
United Nations Office at Nairobi Conference Services (including Printshop)	877 386
Total (statement II)	**18 831 704**

Note 6
Other accounts receivable

The accounts receivable balance comprises the following (in United States dollars):

Staff members	3 297 522
Vendors	6 237 169
Accrued Interest	899 573
Others	564 614
Subtotal (statement II)	**10 998 878**
Provision for doubtful debts	(1 695 714)
Net amount	**9 303 164**

Note 7
Deferred charges

(a) The following is an analysis of the amount shown in statement II as deferred charges as at 31 December 1999 (United States dollars):

Education grant advances	746 474
Prepaid expenses	182 264
Advance to finance self-liquidating activities	59 798
Others	211 924
Total (statement II)	**1 200 460**

(b) The deferred charges shown in statements III, IV, V.1, V.2, and VII.1 represent education grant advances as follows (United States dollars):

Statement III	99 683
Statement IV	7 732
Statement V.1	66 358
Statement VII.1	1 552
Total	**175 325**

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of financial statement is included in deferred charges for balance sheet purposes only.

Note 8
Inter-fund balances payable by Environment Fund

The following is a breakdown of inter-fund balances payable as at 31 December 1999 appearing in statement II (United States dollars):

UNEP general trust funds (statement III)	
Mediterranean	732 133
Kuwait Action Plan	200
East Asian Seas	95 944
Caribbean	11 072
West and African Central Region	1 487
East African Regional Seas	44 172
Bio-diversity Convention	225 831
Global Programme Marine Protection	55 037
Subtotal	**1 165 876**

UNEP technical cooperation trust funds (statement V.1)	
Andean Eco-system (Germany)	18
Consultancies to developing countries (Finland)	2 230
Financing of professional officers	1 295
Environmental awareness and machinery (Germany)	10 805
Vienna Convention under Montreal Protocol (Finland)	4 551
Establishment of an account for INFOTERRA (United States of America)	9 703
Environmental damage Kuwait and Iraq conflict	1 277
International Environmental Technology Centre (Japan)	272 573
Management of chemicals (Switzerland)	784
Institutional and regulatory capacity of developing countries in Africa (Netherlands)	11 710
Land degradation assessment and mapping in Kenya (Netherlands)	4 035
Action in accordance with Agenda 21 (Sweden)	27 574
Managerial innovation excellence (United States of America)	27
Regional centres under the Basel Convention (Swiss Confederation)	14 564
Implementation of activities funded by the United Nations Fund for International Partnerships	297 678
Subtotal	**658 824**
UNEP Junior Professional Officers Programme (statement V.2)	
Australia	14 855
Austria	55
Belgium	1 267
France	644
Norway	11
Sweden	24 669
Subtotal	**41 501**
Non-convertible currency counterpart contributions to the Mediterranean Trust Fund (statement VII.2)	409 819
Non-convertible currency counterpart contributions to the Caribbean Trust Fund (statement VII.3)	34 159
Revolving Fund (Information) (statement VIII)	199 723
United Nations Office at Nairobi Kenya Security Coordinator's Office	15 079

United Nations Office at Nairobi extrabudgetary resources	894 107
United Nations General Fund	41 060 383[a]
Total (statement II)	**44 479 471**

[a] The inter-fund balances between the Fund of UNEP, UNEP trust funds and other accounts are settled on a periodic basis, except for the liability to the United Nations General Fund, which is settled as and when requests are made by United Nations Headquarters. The liability to United Nations Headquarters at the end of 1997 was $19,545,732 as stated in the 1996-1997 biennium financial statements. This excludes $3,601,187 included in advances provided by implementing agencies. Taken together, the total liability at the end of 1997 was $23,146,919. This has grown to $41,060,383 at the end of 1999, in absence of settlement requests from United Nations Headquarters which is abnormal. A return to normal levels of indebtedness is expected in 2000.

Note 9
Accounts payable

The accounts payable balance comprises the following (in United States dollars):

Staff members	784 801
Vendors	1 734 188
UNDP field offices	740 455
Others	949 560
Total (statement II)	**4 209 004**

Note 10
Non-expendable property

According to the cumulative inventory records of UNEP, the value of non-expendable property at cost, as at 31 December 1999 at UNEP headquarters and its overseas offices was US$ 9,825,577 and the value of non-expendable property held by various UNEP projects was $604,531. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the organization, but is charged against current appropriations.

Note 11
Write-off of receivables and provision for doubtful debts

(a) In accordance with financial rule 110.14, and after a full investigation, a write-off of uncollectible receivables amounting to $1,294,185 (of which $1,210,547 pertained to the Environment Fund) was approved by the Executive Director. In each case it was determined, in the light of the facts known at the time, that (a) responsibility for the loss could not be fixed and attached to an official of UNEP, (b) every effort has been made to collect the amount and (c) further collection efforts would be fruitless. The write-offs have been recorded as prior year adjustments, as the debts originated in prior bienniums.

(b) The Executive Director further approved the setting-up of a provision for doubtful debts amounting to $2,036,145 (of which $1,695,714 pertained to the Environment Fund), relating to debts where recovery is unlikely. The provisions have been recorded as prior year adjustments, as the debts originated in prior bienniums, as shown below (in United States dollars):

1997	48 034
1996	291 640
1995	917 954
1994	469 007
1993 and earlier	309 510
Total	**2 036 145**

(c) Non-recording of the write-offs and provisions in the accounts of earlier bienniums is owing to deficiencies in the past accounting systems of UNEP and the United Nations Office at Nairobi. These deficiencies have been overcome in the current biennium as a result of the extensive work done to substantiate the receivable amounts.

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